

# B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.	
		Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Debit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Debit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.
B. Bethune, Alexander	30 Oct. 58	0	7000	776 12 11	0 0 0	0	500	...	20 0 0	0	7500	796 12 11	0 0 0	0	7500	796 12 11	0 0 0	0	7500	796 12 11	0 0 0
Berkeley, George	28 Aug. 57	0	1400	59 0 7	0 0 0	0	0	...	0 0 0	0	1400	59 0 7	0 0 0	0	0	59 0 7	0 0 0	0	1400	59 0 7	0 0 0
Biggs, Vety. Surgeon	3 Feb. 60	0	0	55 8 2	0 0 0	0	0	...	38 8 0	0	0	94 0 2	0 0 0	0	0	3 1 3	0 0 0	0	0	90 14 11	0 0 0
Billing, Henry William	3 Aug. 58	0	0	18 2 11	0 0 0	0	0	...	0 0 0	0	0	18 2 11	0 0 0	0	0	2 8 0	0 0 0	0	0	15 10 11	0 0 0
Birch, Lieut-Colonel Frederick William	12 Jan. 61	0	0	0 0 0	0 0 0	0	1100	...	1372 3 9	0	1100	1272 3 9	0 0 0	0	0	1258 15 8	0 0 0	0	1100	13 4 1	0 0 0
Black, Captain William	3 Mar. 45	0	0	8 9 8	0 0 0	0	0	...	0 0 0	0	0	8 9 8	0 0 0	0	0	8 9 8	0 0 0	0	0	0 0 0	0 0 0
Blackburn, W.	16 Jan. 37	0	0	15 2 6	0 0 0	0	0	...	0 0 0	0	0	15 2 6	0 0 0	0	0	15 2 6	0 0 0	0	0	0 0 0	0 0 0
Blacquire, Miss Louisa	11 Sept. 57	0	600	267 11 9	0 0 0	0	0	...	12 0 0	0	600	279 11 9	0 0 0	0	0	0 8 11	0 0 0	0	600	279 2 10	0 0 0
Blair, Lt.-Col. Charles Devaynes	20 Feb. 61	0	0	0 0 0	0 0 0	0	2700	...	2742 1 5	0	2700	2792 1 5	0 0 0	0	0	3083 0 4	0 0 0	0	2700	0 0 0	290 14 11
Blake, Lieutenant George C.	5 May 60	0	0	357 12 6	0 0 0	0	0	...	39 15 6	0	0	397 12 0	0 0 0	0	0	19 11 7	0 0 0	0	0	378 0 5	0 0 0
Blake, Captain E.	Jan. 47	0	1000	26 5 6	0 0 0	0	0	...	0 0 0	0	0	26 5 6	0 0 0	0	0	26 5 6	0 0 0	0	0	0 0 0	0 0 0
Blanchard, Robert	8 Sept. 59	0	0	101 7 11	0 0 0	0	0	...	978 5 1	0	1000	1079 13 0	0 0 0	0	0	531 5 1	0 0 0	0	0	548 7 11	0 0 0
Blyth, Daniel T.	Taken charge	0	2500	219 7 3	0 0 0	0	0	...	0 0 0	0	2500	219 7 3	0 0 0	0	0	101 3 11	0 0 0	0	2500	118 3 4	0 0 0
Boddam, R. H.	24 June 58	0	0	10 12 11	0 0 0	0	0	...	0 0 0	0	0	10 12 11	0 0 0	0	0	10 12 11	0 0 0	0	0	0 0 0	0 0 0
Buzalt, Hospital Steward	20 Dec. 35	0	0	0 0 0	0 0 0	0	0	...	0 0 0	0	0	0 0 0	0 0 0	0	0	0 0 0	0 0 0	0	0	0 0 0	0 0 0
John Richard	Taken charge	0	0	194 8 10	0 0 0	0	0	...	0 0 0	0	0	194 8 10	0 0 0	0	0	194 8 10	0 0 0	0	0	0 0 0	0 0 0
Bourchier, Lieut. P., of 50th N. I.	7 Jan. 59	0	0	223 12 9	0 0 0	0	0	...	14 0 0	0	0	237 12 9	0 0 0	0	0	0 8 0	0 0 0	0	0	237 4 9	0 0 0
Bourke, John Baldmore	8 Sept. 49	0	700	438 11 9	0 0 0	0	500	...	838 13 9	0	500	1277 9 6	0 0 0	0	500	559 1 8	0 0 0	0	700	718 7 10	0 0 0
Bowie, Lt. Augustus Babington	30 July 58	0	0	6 13 10	0 0 0	0	0	...	150 0 0	0	0	156 13 10	0 0 0	0	0	8 3 0	0 0 0	0	0	153 10 10	0 0 0
Boyce, C. B.	30 Dec. 37	0	0	1 12 0	0 0 0	0	0	...	0 0 0	0	0	1 12 0	0 0 0	0	0	1 12 0	0 0 0	0	0	0 0 0	0 0 0
Boyd, Lt. Frederick Blackall	21 Sept. 58	0	0	8 14 7	0 0 0	0	0	...	0 0 0	0	0	8 14 7	0 0 0	0	0	0 0 0	0 0 0	0	0	8 14 7	0 0 0
Boyle, Captain Gardiner	21 April 29	0	500	318 6 0	0 0 0	0	0	...	10 0 0	0	500	328 6 0	0 0 0	0	0	0 13 0	0 0 0	0	500	327 9 0	0 0 0
Boyle, Reverend W.	25 Sept. 59	0	5000	935 3 11	0 0 0	0	1000	...	515 4 0	0	6000	1470 7 11	0 0 0	0	0	1035 3 8	0 0 0	0	6000	415 4 3	0 0 0
Bradbury, Samuel Watson	3 Feb. 40	0	1300	71 10 4	0 0 0	0	0	...	228 12 0	0	1300	300 6 4	0 0 0	0	0	5 11 0	0 0 0	0	1300	294 11 4	0 0 0
Bradley, —	Taken charge	0	0	0 0 0	0 0 0	0	0	...	25 4 0	0	0	25 4 0	0 0 0	0	0	0 6 1	0 0 0	0	0	24 13 11	0 0 0
Breen, John	12 April 61	0	2200	336 6 8	0 0 0	0	0	...	66 8 0	0	3200	402 14 8	0 0 0	0	0	5 14 2	0 0 0	0	3200	397 0 6	0 0 0
Bridges, Lt. Oliver Simpson	30 Jan. 43	0	0	37 1 11	0 0 0	0	0	...	12 8 0	0	0	49 9 11	0 0 0	0	0	0 11 0	0 0 0	0	0	48 14 11	0 0 0
Brierley, R.	2 Oct. 58	0	500	0 0 0	0 0 0	0	0	...	0 0 0	0	500	0 0 0	0 0 0	0	0	0 0 0	0 0 0	0	500	0 0 0	0 0 0
	Taken charge	0	5000	0 0 0	0 0 0	0	0	...	0 0 0	0	5000	0 0 0	0 0 0	0	0	0 0 0	0 0 0	0	5000	0 0 0	213 11 6
	5 April 58	0	0	0 0 0	0 0 0	0	0	...	0 0 0	0	0	0 0 0	0 0 0	0	0	0 0 0	0 0 0	0	0	0 0 0	213 11 6





## STATES.

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## B.

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\* Lahore Chronicle Press Share.







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# B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 31st June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	To Debit.	Sa. Rs. Co. Rs.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	To Credit.	Sa. Rs. Co. Rs.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	To Debit.	
		Sa. Rs. Co. Rs.	To Credit.	Rs. A. P.	To Debit.																
H.																					
Howell, Captain Walter Rice	15 Dec. 58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Herbert Hild	12 June 61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hudson, William	8 Feb. 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Huet, R. H.	17 Jan. 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hughes, Capt. Edward James	23 Mar. 60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hugheson, J.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hamfray, Brigadier-Major Samuel Peter Crokat	8 July 39	700	1200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hungerford, Lieut.-Colonel Townsend James William	3 April 60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hunt, Lieut. Charles John	3 Nov. 58	0	2600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
—, Serjeant Major James	4 May 58	600	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
—, Joseph	{ Taken charge																				
—, Joseph	{ 22 Aug. 57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hunter, Charles Marley	6 Jan. 59	0	25300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
—, Dr. Thos. Christopher	5 April 59	0	16600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
—, Lieut. Thos. Harvey	12 Jan. 61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hurd, Robert	14 Jan. 43	0	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hutchinson, John Ross	21 May 58	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hutchison, Lieutenant Percy George	8 Oct. 60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hyde, Apothecary William	23 Mar. 60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
I.																					
Ingilby, Lieut. Ralph Mitford	15 July 58	0	4100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Irnes, Lieut. Charles Danbua	27 April 58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Irnes, Charles, Chief Mate of { Taken charge																					
—, the Barque Sarah	{ 1 Feb. 55	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Irvine, Conductor Gernarde	14 Aug. 55	0	1400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Irwin, Lt. Thomas Somerville	17 Dec. 50	0	7700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

\* Lahore Chronicle Press Shares.





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		Government Securities.		Cash.		Government Securities.	Cash.	Rs. A. P.	Rs. As. P.	Government Securities.	Cash.	Rs. A. P.	Rs. Co. Rs.	Government Securities.	Cash.	Rs. A. P.	Rs. Co. Rs.	Government Securities.	Cash.	Rs. A. P.	Rs. A. P.	
		Sa. Rs.	Co. Rs.	To Credit.	To Debit.																	
Lambton, Lieut.-Col. William	18 Jan. 42	0	600	277 1 0	0 0 0	0	0	0	0	0	12 0 0	0	0	0	600	...	289 1 0	0	0	0 15 7	288 1 5	0 0 0
Lance, William	3 Sept. 41	0	0	3 9 1	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	3 9 1	0	0	3 9 1	0 0 0	0 0 0
Langford, Robert Samuel	7 July 59	0	0	33 13 3	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	33 13 3	0	0	0 0 0	33 13 3	0 0 0
Larke, —	4 Oct. 59	0	0	165 2 3	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	165 2 3	0	0	0 0 0	165 2 3	0 0 0
Larkins, Major George	31 May 59	0	1600	317 6 1	0 0 0	0	0	0	0	0	1567 1 6	0	0	0	1600	...	1881 7 7	0	0	4 7 9	1879 15 10	0 0 0
Law, Sergeant James	15 Dec. 55	0	1000	871 11 8	0 0 0	700	0	0	0	0	20 0 0	0	0	0	1700	...	891 11 8	0	0	1152 7 5	0 0 0	260 11 9
—, Lt. Capt. Wm. George	23 Nov. 59	0	1800	125 2 4	0 0 0	0	0	0	0	0	2511 9 4	0	0	0	1800	...	2636 11 8	0	0	2626 4 0	10 7 8	0 0 0
Lawrence, Thomas John	17 Mar. 59	0	0	88 3 11	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	88 3 11	0	0	0 0 0	88 3 11	0 0 0
—, Esfingham Calvert	4 June 41	0	0	26 1 6	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	26 1 6	0	0	26 1 6	0 0 0	0 0 0
Layton, Charles	29 Nov. 58	0	0	597 15 7	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	597 15 7	0	0	585 8 0	12 7 7	0 0 0
LeGeyt, Phillip William	5 Feb. 61	0	6000	0 0 0	2406 2 4	0	0	0	0	0	2236 5 3	0	0	0	6000	...	0 0 0	0	0	272 1 4	0 0 0	441 14 5
George, Adams	5 Nov. 60	0	500	0 0 0	89 9 10	0	0	0	0	0	0 0 0	0	0	0	500	...	0 0 0	0	0	0 0 0	0 0 0	89 9 10
Leimper, Emile	1 Nov. 55	0	0	336 13 4	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	336 13 4	0	0	0 0 0	336 13 4	0 0 0
Leighton, Thomas Jarret	23 Mar. 60	0	0	109 7 8	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	109 7 8	0	0	0 0 0	109 7 8	0 0 0
Lernit, Captain Alfred	16 Mar. 30	700	0	325 4 7	0 0 0	0	0	0	0	0	14 14 11	700	0	0	0	...	340 3 6	0	0	2 4 11	337 14 7	0 0 0
Lever, George Melville	16 Jan. 60	0	0	168 10 4	0 0 0	0	0	0	0	0	106 14 6	0	0	0	0	...	275 8 10	0	0	5 12 5	269 12 5	0 0 0
Lewin, Lt. Edward Powney	10 Oct. 60	0	0	0 0 0	0 0 0	0	0	0	0	0	1381 5 8	0	1300	0	1300	...	1381 5 8	0	0	1522 0 9	0 0 0	140 11 1
Lewis, Lieutenant Colonel Charles	17 May 53	5200	56600	896 11 10	0 0 0	0	0	0	0	0	1287 6 11	5200	58100	0	0	...	2174 2 9	0	0	1793 15 3	380 3 6	0 0 0
Lieutenant Edward	28 May 58	0	1000	63 2 4	0 0 0	0	0	0	0	0	0 0 0	0	0	0	1000	...	63 2 4	0	0	0 0 0	63 2 4	0 0 0
Dacre Fraser	16 April 45	0	0	0 10 0	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	0 10 0	0	0	0 0 0	0 0 0	0 0 0
Charles William	12 Feb. 61	0	0	0 0 0	0 0 0	0	0	0	0	0	1768 6 9	0	1000	0	1000	...	1768 6 9	0	0	1970 11 11	0 0 0	202 5 2
Lightfoot, Frederick Brooke	6 Aug. 59	0	0	305 5 11	0 0 0	0	0	0	0	0	0 0 0	0	0	0	0	...	305 5 11	0	0	296 5 2	9 0 9	0 0 0

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		Government Securities.		Cash.		Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	To Debit.	Rs. A. P.	To Credit.	Rs. A. P.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	To Debit.	Rs. A. P.																
		Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.															Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.								
																												Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.
M.																																			
McQueen, Kenneth	29 Aug. 11	0	11300	308 5 9	0 0 0	0	236 8 0	...	544 13 9	0	0	0	0	0	20 14 2	...	0	523 15 7	0 0 0																
McWhorter, John Peck	11 Jan. 58	0	0	8 11 3	0 0 0	0	0 0 0	...	8 11 3	0	0	0	0	0	0 0 0	...	0	8 11 3	0 0 0																
Macintosh, Mrs. Eliza	...	0	0	0 0 0	0 0 0	0	50 0 0	...	50 0 0	0	0	0	0	0	50 0 0	...	0	0 0 0	0 0 0																
Madden, Mrs. C.	5 Jan. 59	0	0	1 10 0	0 0 0	0	0 0 0	...	1 10 0	0	0	0	0	0	1 0 0	...	0	0 10 0	0 0 0																
Maddock, R.	18 Feb. 42	0	0	6 0 1	0 0 0	0	0 0 0	...	6 0 1	0	0	0	0	0	6 0 1	...	0	0 0 0	0 0 0																
Maghoo, Mrs. Catherine	8 June 60	0	4500	644 10 11	0 0 0	1500	856 4 0	...	1500 14 11	0	0	0	0	0	1365 15 1	...	6000	1365 15 1	0 0 0																
Magness, Mrs. Mary Ann	7 Dec. 41	0	0	3 9 2	0 0 0	0	0 0 0	...	3 9 2	0	0	0	0	0	3 9 2	...	0	0 0 0	0 0 0																
Malton, Overseer Michael	27 April 58	0	57200	1434 9 9	0 0 0	1000	1209 0 0	...	2673 9 9	0	0	0	0	0	1335 5 9	...	58200	1335 4 0	0 0 0																
Malton, Overseer Michael	13 April 61	0	0	0 0 0	0 0 0	0	51 10 6	...	51 10 6	0	0	0	0	0	0 12 5	...	0	50 14 1	0 0 0																
Mainwaring, Cornet Charles	...	0	500	0 0 0	17 3 1	0	523 13 8	...	506 10 7	0	500	...	...	485 13 10	...	0	20 12 9	0 0 0																	
Master John	9 June 59	0	4000	0 0 0	13 7 8	0	100 0 0	...	86 8 4	0	0	0	0	0	5 8 0	...	4000	81 0 4	0 0 0																
Manning, Lieut-Col. Christopher	31 Aug. 59	0	0	0 0 0	0 0 0	0	855 14 11	...	855 14 11	0	500	...	...	606 8 5	...	0	249 6 6	0 0 0																	
Manser, Sergeant John	12 Jan. 61	0	0	0 0 0	0 0 0	0	133 9 6	...	99 10 10	0	6700	...	...	138 1 3	...	0	0 0 0	38 6 5																	
Mansfield, James	29 May 57	0	6700	0 0 0	33 14 2	0	0 0 0	...	11 15 0	0	0	0	0	0	11 15 0	...	0	0 0 0	0 0 0																
Manson, Mrs. Charlotte	1 Oct. 41	0	0	11 15 0	0 0 0	0	0 0 0	...	121 6 0	0	500	...	...	0 13 0	...	0	120 9 0	0 0 0																	
Mannik, Johannes Muleom	16 Nov. 46	0	500	111 6 0	0 0 0	0	10 0 0	...	172 7 0	0	3400	...	...	6 0 5	...	0	166 6 7	0 0 0																	
Marcus, C. P.	5 Aug. 45	0	3400	104 7 0	0 0 0	0	68 0 0	...	2 14 8	0	0	0	0	0	2 14 8	...	0	0 0 0	0 0 0																
Marshall, B. formerly Capt. of the 25th N. I.	...	0	500	96 15 7	0 0 0	0	10 0 0	...	106 15 7	0	500	...	...	0 5 0	...	0	106 10 7	0 0 0																	
Marshall, William	2 Oct. 50	0	0	0 0 0	0 12 0	0	450 1 6	...	449 5 6	0	0	0	0	0	309 5 1	...	0	140 0 5	0 0 0																
Martin, Cornet Leon	...	0	0	59 6 3	0 0 0	0	0 0 0	...	59 6 3	0	0	0	0	0	51 1 7	...	0	8 4 8	0 0 0																
William	11 Aug. 59	0	0	0 0 0	0 0 0	0	13 12 0	...	0 0 0	0	500	...	...	30 11 4	...	0	0 0 0	200 15 4																	
David	20 July 60	0	500	0 0 0	181 0 0	0	559 3 2	...	559 3 2	0	500	...	...	529 4 3	...	0	29 14 11	0 0 0																	
Masson, Dr. John Macdougall	22 July 61	0	0	0 0 0	0 0 0	0	200 0 0	...	629 5 1	0	0	0	0	0	200 0 0	...	0	429 5 1	0 0 0																
Master, Lt. Gilbert Augustus	6 Feb. 49	0	10000	429 5 1	0 0 0	0	0 0 0	...	72 4 9	0	0	0	0	0	0 0 0	...	0	72 4 9	0 0 0																
Master, Lt. Gilbert Augustus	30 Sept. 58	0	0	72 4 9	0 0 0	0	0 0 0	...	0 0 0	0	0	0	0	0	0 0 0	...	0	0 0 0	0 0 0																

\* Agra and United Service Bank Share.





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		Government Securities.		Cash.		Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Rs. A. P.	Sa. Rs. Co. Rs.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.	Cash.	Bank or other Stock, as well

No.	Name	Date	Rank	Pay	Paid	Balance
1	O'Brien, James Lloyd	21 Oct. 57	Captain	£400	£400	£0
2	O'Connell, Captain William	12 Jan. 61	Lieutenant	£400	£400	£0
3	Ogilby, Lieutenant A. B.	17 Nov. 58	Sergeant	£400	£400	£0
4	Ogden, Sergeant Matthew	3 Nov. 58	Ditto	£400	£400	£0
5	O'Neil, William Christopher	13 June 56	Sergeant	£400	£400	£0
6	O'Reilly, John	21 Aug. 57	Sergeant	£400	£400	£0
7	O'Sullivan, Kean	16 Mar. 61	Sergeant	£400	£400	£0
8	Oswald, Lieutenant Alexander	25 June 49	Sergeant	£400	£400	£0
9	James Townsend Ernest	9 July 58	Sergeant	£400	£400	£0
10	Oulton, Thomas	22 Dec. 24	Sergeant	£400	£400	£0
11	Owen, Major Arthur	...	Sergeant	£400	£400	£0
12	P.	...	Sergeant	£400	£400	£0
13	Pace, Lieut. Elijah David	30 Nov. 60	Sergeant	£400	£400	£0
14	Palmer, Ensign George	7 May 53	Sergeant	£400	£400	£0
15	John	31 Aug. 54	Sergeant	£400	£400	£0
16	Lieutenant John	19 Jan. 52	Sergeant	£400	£400	£0
17	Palphreyman, Hy. William	24 June 58	Sergeant	£400	£400	£0
18	Parson, Reverend Joseph	9 June 40	Sergeant	£400	£400	£0
19	Paschal, Mrs. Angelica	1 Dec. 57	Sergeant	£400	£400	£0
20	Naynah	11 Oct. 43	Sergeant	£400	£400	£0
21	Passus, F. A.	28 Sept. 60	Sergeant	£400	£400	£0
22	Patonson, Major Francis Stuart	9 Jan. 43	Sergeant	£400	£400	£0
23	Patterson, Lt. Thomas Francis	17 Feb. 35	Sergeant	£400	£400	£0
24	Paul, Lieutenant William	17 Jan. 59	Sergeant	£400	£400	£0
25	John	1 Oct. 59	Sergeant	£400	£400	£0
26	Pell, Mrs. Mary Ann	19 Nov. 41	Sergeant	£400	£400	£0
27	Perival, Mrs. Elizabeth	3 June 47	Sergeant	£400	£400	£0
28	Peters, George	18 Nov. 50	Sergeant	£400	£400	£0
29	Pettot, Captain Francis	23 Mar. 60	Sergeant	£400	£400	£0
30	Phillimore, Captain William	15 Dec. 58	Sergeant	£400	£400	£0
31	Phillips, Captain James Gordon	12 Mar. 61	Sergeant	£400	£400	£0
32	Pigot, Thomas	...	Sergeant	£400	£400	£0
33	Plowden, Lieut.-Col. Arthur	31 May 61	Sergeant	£400	£400	£0
34	Wellington Chicheley	22 June 58	Sergeant	£400	£400	£0
35	Plunkett, Captain John	...	Sergeant	£400	£400	£0
36	Polehampton, Revd. Henry	24 Mar. 58	Sergeant	£400	£400	£0
37	Stedman	...	Sergeant	£400	£400	£0



# B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.				
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		
		Sa. Rs.	Co. Rs.	To Credit.	To Debit.	Sa. Rs.	Co. Rs.	Rs.	A. P.	Sa. Rs.	Co. Rs.	Rs.	A. P.	Sa. Rs.	Co. Rs.	Rs.	A. P.	Sa. Rs.	Co. Rs.	To Credit.	To Debit.	
																						Bank or other Stock, as well as Bonds or other Securities not being Government Securities.
P.																						
Pepper, Sergeant John	{ Taken charge 7 Sept. 60.	0	0	261	0 3	0	0	0	0	0	0	0	0	0	0	261	0 3	0	0	0	0	0
Pepper, Charles	{ Taken charge 18 Jan. 60.	0	0	0	0 0	0	0	113	15 3	0	0	0	0	0	0	113	15 3	0	0	0	0	0
Pepper, Mrs. Mary Ann	{ Taken charge 20 April 57.	0	500	57	6 6	0	0	12	8 0	0	500	0	0	0	0	69	14 6	0	500	0	0	0
Pepper, Edwin Plantagenet	{ Taken charge 18 May 60.	0	3800	0	0 0	0	0	3011	5 8	0	3800	0	0	0	0	2378	6 7	0	1000	0	0	0
Pepper, Lieut. Colonel D.	{ Taken charge 7 Nov. 44.	0	0	1	7 0	0	0	0	0 0	0	0	0	0	0	1	7 0	0	0	0	0	0	0
Pepper, Joseph	{ Taken charge 14 Aug. 49.	0	0	6	15 3	0	0	0	0 0	0	0	0	0	0	6	15 3	0	0	0	0	0	0
Pepper, Pensioner Bombardier	{ Taken charge 6 Sept. 56.	0	0	41	10 1	0	0	0	0 0	0	0	0	0	0	41	10 1	0	0	0	0	0	0
Pepper, Oliver	{ Taken charge 12 June 51.	0	2300	424	14 1	0	0	46	0 0	0	2300	0	0	0	0	470	14 1	0	2300	0	0	0
Pepper, John	{ Taken charge 5 Nov. 33.	0	0	5	1 10	0	0	0	0 0	0	0	0	0	0	5	1 10	0	0	0	0	0	0
Q.																						
Quickett, Henry William	{ Taken charge 10 July 60.	0	0	207	15 8	0	0	0	0 0	0	0	0	0	0	0	207	15 8	0	0	0	0	0
Quickett, Charles William	{ Taken charge 31 May 59.	0	0	940	11 5	0	0	0	0 0	0	1000	0	0	0	0	940	11 5	0	1000	0	0	0
Quickett, Richard Owen	{ Taken charge Ditto	0	0	577	13 10	0	0	0	0 0	0	0	0	0	0	0	577	13 10	0	0	0	0	0
Quickett, Colonel Thomas	{ Taken charge 31 May 61.	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0	0	0	0 0	0	0	0	0	0
R.																						
Richard Cairnes	{ Taken charge 3 May 61.	0	0	0	0 0	0	0	7364	5 6	0	7900	0	0	0	0	7364	5 6	0	7900	0	0	0
Richard David	{ Taken charge 12 May 40.	0	1600	106	14 7	0	0	75	14 2	0	1600	0	0	0	0	182	12 9	0	1600	0	0	0
Richard Alexander	{ Taken charge 16 April 50.	0	0	0	0 0	0	0	2343	8 3	0	1000	0	0	0	0	2343	8 3	0	1000	0	0	0
Richard Henry Pritchard	{ Taken charge 10 Aug. 55.	0	0	135	1 11	0	0	0	0 0	0	0	0	0	0	0	135	1 11	0	0	0	0	0
Richard Robert Haldane	{ Taken charge 18 Feb. 61.	0	0	0	0 0	0	0	2037	12 5	0	0	0	0	0	0	2037	12 5	0	0	0	0	0
Richard Edwin	{ Taken charge 1 June 58.	0	500	506	6 10	0	0	0	0 0	0	500	0	0	0	0	506	6 10	0	500	0	0	0
Richard Mrs. Mary	{ Taken charge 1 Oct. 50.	0	0	95	14 11	0	0	10	0 0	0	0	0	0	0	0	105	14 11	0	0	0	0	0
Richard George	{ Taken charge 14 Oct. 33.	0	0	4	7 1	0	0	0	0 0	0	0	0	0	0	4	7 1	0	0	0	0	0	0
Richard Lieutenant Douglas	{ Taken charge 17 Feb. 60.	0	0	387	10 9	0	0	0	0 0	0	0	0	0	0	0	387	10 9	0	0	0	0	0
Richard John	{ Taken charge 21 July 38.	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0	0	0	0 0	0	0	0	0	0





# B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.	
		Sa. Rs.	Co. Rs.	Rs. A. P.	To Debit.	Sa. Rs.	Co. Rs.	Rs. A. P.	To Credit.	Sa. Rs.	Co. Rs.	Rs. A. P.	To Debit.	Sa. Rs.	Co. Rs.	Rs. A. P.	To Credit.	Sa. Rs.	Co. Rs.	Rs. A. P.	To Debit.
S.																					
Scott, William	...	500	...	113	8 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Mrs. Isabella	6 Feb. 61	1500	...	...	22 11 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Apophy. James George.	18 Mar. 61	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Major John	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Sengrove, Sally	7 Dec. 40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, William	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	14 July 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	3 Sept. 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	22 Sept. 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	12 June 51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	5 May 51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	26 Nov. 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	5 April 59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	18 Aug. 59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	1 Oct. 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	9 Mar. 59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	14 Feb. 56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	30 Nov. 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	21 Nov. 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	6 Jan. 51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	28 Nov. 59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	In 1846	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	19 Mar. 57	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	Taken charge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Scott, Robert W.	1 April 61	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

\* Calcutta Auction Company Limited Shares.

[illegible]



# B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.											
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.								
		Sa. Rs.	Co. Rs.	To Credit.	To Debit.		Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.									
S.	Sutherland, Capt. and Bl. Major Andrew Geo Colebrook 24 Nov. 58 Mrs. Rose Mary 1 Nov. 59 Searis, Mrs. A. 16 Jan. 08 Swinton, Cornet George Keith 28 Mar. 55	0	0	16 9 10	0 0 0	...	0	0	0 0 0	...	0	0	16 9 10	...	0	0	1 9 0	...	0	0	15 0 10	...	0	0	0 0 0	83 3 11			
		0	12400	647 4 11	0 0 0	...	0	500	290 14 2	...	1600	12900	938 3 1	...	0	1600	536 4 0	...	0	1600	401 15 1	...	0	0	0 0 0	0 0 0			
		0	1000	0 0 0	4 0 3	...	0	0	20 0 0	...	0	1000	15 15 9	...	0	0	1 0 10	...	0	0	11 14 11	...	0	0	0 0 0	0 0 0			
T.	Tabor, Capt. Samuel James, of 6 Dec. 49 7th Light Cavalry 25 Oct. 57 Tauby, John O'Brien 21 Aug. 60 Liout. Francis Latter 15 Feb. 53 Tapp, Daniel William 5 July 42 Tapwell, Conductor Thomas 30 Aug. 61 Tarleton, Revd. Edward Wel- 21 May 58 don Taylor, Capt. John Henry Geo. 7 April 60 John (Pensioner) ... Ensign Stanhope Bere- 5 May 60 haven Bombardier Thomas { In 1838. Telford, Mrs. Honoria 12 Jan. 61 Thomas, David 18 Nov. 57 Thompson, Major George Powell 15 Dec. 58 Thompson, Sub-Cond. Nilus 1 July 61 Peter 26 Mar. 44 Thomson, James 4 Oct. 53 Sir James (K. C. B.) 18 Mar. 42 Dr. William J. 21 Aug. 58 Thornhill, Captain Alonzo 11 Aug. 40 Timings, Captain Henry 23 July 60 Tomkins, George Edward	0	900	137 6 4	0 0 0	...	0	0	18 0 0	...	0	900	155 6 4	...	0	900	0 10 0	...	0	900	154 12 4	...	0	0	0 0 0	0 0 0			
		0	2000	253 10 0	0 0 0	...	0	0	40 0 0	...	0	2000	293 10 0	...	0	2000	3 1 7	...	0	2000	290 8 5	...	0	0	0 0 0	0 0 0			
		0	1700	0 0 0	143 2 9	...	0	0	0 0 0	...	0	1700	0 0 0	...	0	1700	18 0 0	...	0	1700	0 0 0	...	0	0	0 0 0	101 2 9			
		0	500	27 15 10	0 0 0	...	0	0	13 12 0	...	0	500	41 11 10	...	0	500	0 8 0	...	0	500	41 3 10	...	0	0	0 0 0	0 0 0			
		0	0	0 0 0	0 0 0	...	0	0	331 8 6	...	0	0	334 8 6	...	0	0	334 8 6	...	0	0	0 0 0	...	0	0	0 0 0	0 0 0			
		0	0	0 0 0	0 0 0	...	0	2100	2472 13 11	...	0	2100	2472 13 11	...	0	2100	2236 9 11	...	0	2100	236 4 0	...	0	0	0 0 0	0 0 0			
		0	2000	106 0 6	0 0 0	...	0	0	30 0 0	...	0	2000	136 0 6	...	0	2000	1 9 2	...	0	2000	131 7 4	...	0	0	0 0 0	0 0 0			
		0	0	57 9 3	0 0 0	...	0	0	0 0 0	...	0	0	57 9 3	...	0	0	0 0 0	...	0	0	57 9 3	...	0	0	0 0 0	0 0 0			
		0	0	143 10 0	0 0 0	...	0	0	0 0 0	...	0	0	146 10 0	...	0	0	20 4 2	...	0	0	126 5 10	...	0	0	0 0 0	0 0 0			
		0	0	1 13 6	0 0 0	...	0	4200	4305 3 11	...	0	4200	4303 11 1	...	0	4200	4545 9 8	...	0	4200	0 0 0	...	0	0	0 0 0	241 14 7			
		0	1200	501 10 0	0 0 0	...	0	500	24 0 0	...	0	1700	525 10 0	...	0	1700	511 9 1	...	0	1700	14 0 11	...	0	0	0 0 0	0 0 0			
		0	0	12 0 0	0 0 0	...	0	0	0 0 0	...	0	0	12 0 0	...	0	0	1 4 0	...	0	0	10 12 0	...	0	0	0 0 0	0 0 0			
		0	0	0 0 0	0 0 0	...	0	1000	983 9 9	...	0	1000	983 9 9	...	0	1000	1057 7 7	...	0	1000	0 0 0	...	0	0	0 0 0	73 13 10			
		0	700	387 12 1	0 0 0	...	0	0	14 0 0	...	0	700	401 12 1	...	0	700	1 3 2	...	0	700	400 8 11	...	0	0	0 0 0	0 0 0			
		0	600	18 8 9	0 0 0	...	0	0	12 8 0	...	0	600	31 0 9	...	0	600	0 8 0	...	0	600	30 8 9	...	0	0	0 0 0	0 0 0			
		0	0	350 0 1	0 0 0	...	0	0	12 0 0	...	0	600	362 0 1	...	0	600	0 15 7	...	0	600	361 0 6	...	0	0	0 0 0	0 0 0			
		0	0	7 8 3	0 0 0	...	0	0	0 0 0	...	0	0	7 8 3	...	0	0	0 14 10	...	0	0	7 8 3	...	0	0	0 0 0	0 0 0			
		0	0	0 14 10	0 0 0	...	0	0	0 0 0	...	0	0	0 14 10	...	0	0	0 14 10	...	0	0	0 0 0	...	0	0	0 0 0	0 0 0			
		0	0	586 0 1	0 0 0	...	0	700	586 0 1	...	0	700	586 0 1	...	0	700	734 6 3	...	0	700	0 0 0	...	0	0	0 0 0	143 6 3			





B.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.	
		Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.	Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.	Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.	Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.	Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.
W.	Wallace, Sergeant William	0	0	225 14 0	0 0 0	0	0	0	0	0	0	225 14 0	0 0 0	0	0	0	0	0	0	225 14 0	0 0 0
	Wallis, Robert Rodda	0	0	0 0 0	0 0 0	0	0	0	0	0	0	287 13 8	0 0 0	0	0	0	0	0	0	287 13 8	0 0 0
	Walsh, Pension Sergeant John	0	0	225 3 1	0 0 0	0	0	0	0	0	0	245 3 1	0 0 0	0	0	0	0	0	0	244 7 1	0 0 0
	Warden, Capt. and Bt. Major William Ellieson	0	0	12 2 1	0 0 0	0	0	0	0	0	0	0 0 0	0 0 0	0	0	0	0	0	0	12 2 1	0 0 0
	Waterfield, Major John	0	0	0 0 0	103 0 9	0	0	0	0	0	0	6628 8 5	0 0 0	6500	0	6616 1 1	0 0 0	0	0	12 7 4	0 0 0
	Waudby, Lieut. William Robt.	0	0	13 4 6	0 0 0	0	0	0	0	0	0	1121 10 2	0 0 0	500	0	1103 5 2	0 0 0	0	0	18 5 0	0 0 0
	Way, Esq. Charles Gre-	0	0	0 0 0	0 0 0	0	0	0	0	0	0	0 0 0	0 0 0	0	0	0 0 0	0 0 0	0	0	0 0 0	0 0 0
	Wey, of 62nd N. I.	0	0	99 3 8	0 0 0	0	0	0	0	0	0	112 15 8	0 0 0	500	0	63 15 8	0 0 0	500	0	49 0 0	0 0 0
	Weaver, John	0	0	273 15 7	0 0 0	0	0	0	0	0	0	273 15 7	0 0 0	0	0	0 0 0	0 0 0	0	0	273 15 7	0 0 0
	Webb, Mrs. Mary	0	0	212 11 11	0 0 0	0	0	0	0	0	0	212 11 11	0 0 0	0	0	0 0 0	0 0 0	0	0	212 11 11	0 0 0
	Welster, James (Mariner)	0	0	66 10 9	0 0 0	0	0	0	0	0	0	66 10 9	0 0 0	0	0	0 0 0	0 0 0	0	0	66 10 9	0 0 0
	Wellsley, Gerald	0	0	7 12 4	0 0 0	0	0	0	0	0	0	7 12 4	0 0 0	0	0	7 12 4	0 0 0	0	0	0 0 0	0 0 0
	Wells, Frederick Thomas	0	0	12 5 11	0 0 0	0	0	0	0	0	0	12 5 11	0 0 0	0	0	0 0 0	0 0 0	0	0	12 5 11	0 0 0
	Welton, John (Inspector)	0	0	284 2 7	0 0 0	0	0	0	0	0	0	308 2 7	0 0 0	1200	0	0 0 0	0 0 0	1200	0	306 14 10	0 0 0
	Westmacott, Captain George Edward	0	0	4 3 10	0 0 0	0	0	0	0	0	0	4 3 10	0 0 0	0	0	4 3 10	0 0 0	0	0	0 0 0	0 0 0
	Whelan, Sergeant James	0	0	259 0 8	0 0 0	0	0	0	0	0	0	321 8 8	0 0 0	2500	0	3 7 0	0 0 0	2500	0	318 1 8	0 0 0
	White, Charles Peter	0	0	12 4 0	0 0 0	0	0	0	0	0	0	562 4 0	0 0 0	500	0	522 14 10	0 0 0	500	0	39 5 2	0 0 0
	White, Captain Edward John	0	0	31 15 4	0 0 0	0	0	0	0	0	0	1004 7 10	0 0 0	1000	0	1003 0 4	0 0 0	0	0	1 7 6	0 0 0
	White, Mrs. Eliza	0	0	35 2 4	0 0 0	0	0	0	0	0	0	35 2 4	0 0 0	0	0	0 0 0	0 0 0	0	0	35 2 4	0 0 0
	White, George Grindall	0	0	0 0 0	36 11 5	0	0	0	0	0	0	0 0 0	0 0 0	1200	0	0 0 0	0 0 0	1200	0	0 0 0	13 9 5
	White, Captain John	0	0	1479 13 0	0 0 0	0	0	0	0	0	0	2812 5 0	0 0 0	67100	0	2720 10 4	0 0 0	67100	0	91 10 8	0 0 0
	White, William	0	0	112 15 8	0 0 0	0	0	0	0	0	0	181 11 8	0 0 0	2500	0	3 12 6	0 0 0	2500	0	177 15 2	0 0 0
	White, Richard	0	0	239 6 11	0 0 0	0	0	0	0	0	0	255 6 11	0 0 0	800	0	0 9 0	0 0 0	800	0	254 13 11	0 0 0
	White, Capt. Henry Pack	0	0	0 0 0	77 5 4	0	0	0	0	0	0	0 0 0	0 0 0	0	0	0 10 0	0 0 0	0	0	0 0 0	77 15 4
	White, John	0	0	4 12 1	0 0 0	0	0	0	0	0	0	4 12 1	0 0 0	0	0	0 0 0	0 0 0	0	0	4 12 1	0 0 0
	White, William	0	0	1084 3 6	0 0 0	0	0	0	0	0	0	1344 0 10	0 0 0	1000	0	1063 12 7	0 0 0	1000	0	280 4 3	0 0 0
	Williams, Mrs. Mary	0	0	494 15 7	0 0 0	0	0	0	0	0	0	516 15 7	0 0 0	1100	0	1 14 7	0 0 0	1100	0	515 1 0	0 0 0
	Williams, Mrs. Nancy	0	0	705 15 3	0 0 0	0	0	0	0	0	0	778 7 3	0 0 0	500	0	13 15 6	0 0 0	500	0	764 7 9	0 0 0





SCHEDULE C. of all Sums of Money, Bonds, and other Securities received by the Administrator General, on account of ADJUSTED Estates not being HINDOO or MAHOMEDAN remaining under his charge, together with the Payments made thereout and the Balances. Prepared up to the 30th June 1861, under Section XXXIV. of Act VIII. of 1855.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
		Sa. Rs.	Co's Rs.	To Credit.	To Debit.		Sa. Rs.	Co. Rs.			Rs. A. P.	Sa. Rs.			Co. Rs.	Rs. A. P.			Sa. Rs.	Co. Rs.			Rs. A. P.	Sa. Rs.	Co. Rs.	Rs. A. P.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Share Account of House No. 12, Armenian Street	Ditto	207 14 10	0 0 0	0 0 0	0 0 0	139 14 0	0 0 0	0 0 0	347 12 10	0 0 0	0 0 0	20 13 8	0 0 0	326 15 2	0 0 0
Share Account of House No. 42, Garden Reach	Ditto	1206 4 4	0 0 0	0 0 0	0 0 0	779 11 0	0 0 0	1200	1985 15 4	0 0 0	1200	1862 11 2	0 0 0	123 4 2	0 0 0
Share Account of House No. 1, Lucas' Lane	Ditto	424 3 0	0 0 0	0 0 0	0 0 0	179 14 6	0 0 0	0 0 0	604 1 6	0 0 0	0 0 0	107 6 8	0 0 0	496 10 10	0 0 0
Arthur, Lieutenant Leonard (Taken charge 7 July 58)	Ditto	381 11 10	0 0 0	0 0 0	0 0 0	94 11 10	0 0 0	3000	476 7 8	0 0 0	3000	157 10 2	0 0 0	318 13 6	0 0 0
Ashburner, Lieut. Burnett (31 Aug. 58)	Ditto	3 13 11	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	3 13 11	0 0 0	0 0 0	0 0 0	0 0 0	3 13 11	0 0 0
Ashburner, Lieut. Burnett (5 April 59)	Ditto	12 4 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	12 4 0	0 0 0	0 0 0	1 0 0	0 0 0	11 4 0	0 0 0
Aviet, Miss (22 June 43)	Ditto	0 0 0	0 0 0	0 0 0	0 0 0	37 1 0	0 0 0	0 0 0	37 1 0	0 0 0	0 0 0	1 13 8	0 0 0	35 3 4	0 0 0
Mary, Legacy to his Daughter	Ditto	26 4 1	0 0 0	0 0 0	0 0 0	140 0 0	0 0 0	7000	163 4 1	0 0 0	7000	12 9 0	0 0 0	153 11 1	0 0 0
Share Account of Johan- nes Minas Aviet	Ditto	0 0 0	125 10 4	0 0 0	0 0 0	210 0 0	0 0 0	3100	84 5 8	0 0 0	3100	15 8 0	0 0 0	68 13 8	0 0 0
B. Baddley, James Baillie, Francis Gladwin (6 June 48)	Ditto	0 0 0	157 4 2	0 0 0	0 0 0	434 0 0	0 0 0	21700	276 11 10	0 0 0	21700	423 3 1	0 0 0	0 0 0	146 7 3
Dr. George, Account of Trustees and Executors under his Will (21 June 41)	Ditto	73 2 0	0 0 0	0 0 0	0 0 0	715 13 5	0 0 0	800	788 15 5	0 0 0	800	788 15 5	0 0 0	0 0 0	0 0 0
Baker, Mrs. Charlotte Caroline, Share Account of Dr. and Mrs. C. Pyer (27 June 55)	Ditto	219 2 10	0 0 0	0 0 0	0 0 0	2762 0 0	0 0 0	125100	2981 2 10	0 0 0	125100	2685 15 2	0 0 0	295 3 8	0 0 0
of G. F. Baker, the Son of the late W. Baker (23 April 56)	Ditto	697 3 5	0 0 0	0 0 0	0 0 0	25635 9 4	22200	29500	26332 12 9	3500	26900	1087 12 5	18730	25245 0 4	0 0 0
Ball, George (10 Nov. 57)	Ditto	361 7 7	0 0 0	0 0 0	0 0 0	441 0 6	7550	13800	802 8 1	0 0 0	13800	441 4 7	7550	361 3 6	0 0 0
Banks, Major John Sharbrooke (17 Mar. 58)	Ditto	96 8 7	0 0 0	0 0 0	0 0 0	67 8 0	0 0 0	2700	164 0 7	0 0 0	2700	3 10 2	0 0 0	160 6 5	0 0 0
Baptist, Anthony (18 Mar. 58)	Ditto	12 2 8	0 0 0	0 0 0	0 0 0	225 0 0	0 0 0	8500	185 3 0	0 0 0	8500	262 6 0	0 0 0	0 0 0	77 3 0
Rosa Hart (Account of Ditto)	Ditto	43 11 4	0 0 0	0 0 0	0 0 0	54 0 0	0 0 0	2700	97 11 4	0 0 0	2700	3 14 0	0 0 0	93 13 4	0 0 0
Legacy Account of Maria P. Gomes (Ditto)	Ditto	116 13 8	0 0 0	0 0 0	0 0 0	110 0 0	0 0 0	5500	226 13 8	0 0 0	5500	9 15 5	0 0 0	216 14 8	0 0 0
Legacy Account of Miss P. L. Hypher (Ditto)	Ditto	0 0 0	223 10 3	0 0 0	0 0 0	118 10 8	2000	3800	0 0 0	0 0 0	3800	6 4 6	2000	0 0 0	111 4 1
Roston (Life Interest for G. V.)	Ditto	228 4 0	0 0 0	0 0 0	0 0 0	50 0 0	0 0 0	2500	278 4 0	0 0 0	2500	176 11 5	0 0 0	101 8 7	0 0 0
Barber, Lieut. James Henry (19 Nov. 56)	Ditto	77 10 0	0 0 0	0 0 0	0 0 0	779 4 6	0 0 0	800	856 14 6	0 0 0	800	816 10 7	0 0 0	10 3 11	0 0 0
of Mrs. C. Miller, Wife of George Miller (17 Nov. 56)	Ditto	177 14 3	0 0 0	0 0 0	0 0 0	45 0 0	0 0 0	2000	222 14 3	0 0 0	2000	2 6 9	0 0 0	220 7 6	0 0 0
Son of Eliza Barton alias Millett (Ditto)	Ditto	341 15 9	0 0 0	0 0 0	0 0 0	32 8 0	0 0 0	1500	374 7 9	0 0 0	1500	32 3 1	0 0 0	312 4 8	0 0 0
Barlow, Sir Robert, Account of the next of kin (29 May 57)	Ditto	0 0 0	267 7 2	0 0 0	0 0 0	554 10 8	5000	22400	287 3 6	0 0 0	22400	554 1 5	5000	0 0 0	266 13 11

Bank of Bengal Shares.



C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.											
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.								
		Sa. Rs.	Co. Rs.	To Credit.	To Debit.		Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.									
B.																													
Barron, Lt. Colonel Thomas	24 Nov. 46	0	7500	275 5 7	0 0 0	...	0	0	150 0 0	...	0	0	425 5 7	...	0	0	13 8 0	...	0	7500	411 13 7								
Barry, Captain Henry	26 Mar. 55	0	3900	336 8 1	0 0 0	...	0	0	82 8 0	...	0	0	419 0 1	...	0	0	4 5 10	...	0	3900	414 10 3								
William, of 2nd Fusiliers	29 Jan. 56	0	900	365 5 5	0 0 0	...	0	0	54 0 0	...	0	0	419 5 5	...	0	0	1 6 11	...	0	900	417 14 6								
Bartlam, Dr. Robert Henry	24 Mar. 58	0	1300	289 12 8	0 0 0	...	0	0	35 12 0	...	0	0	325 8 8	...	0	0	66 14 7	...	0	1300	258 10 1								
Bastive, Lieutenant Quintin	28 June 59	0	0	12 9 0	0 0 0	...	0	0	0 0 0	...	0	0	12 9 0	...	0	0	1 0 0	...	0	0	11 9 0								
Baudry, Mrs. Hortense	23 April 57	0	0	1 14 0	0 0 0	...	0	0	0 0 0	...	0	0	1 14 0	...	0	0	0 0 0	...	0	0	1 14 0								
Bax, Lieut. Gilbert Ironside	{ Taken charge 18 June 58	0	0	230 7 1	0 0 0	...	0	0	0 0 0	...	0	0	230 7 1	...	0	0	0 0 0	...	0	0	230 7 1								
Baxter, William Thomas	13 Jan. 61	0	0	0 0 0	0 0 0	...	0	0	21622 6 6	...	0	0	21622 6 6	...	0	0	21621 3 7	...	0	0	1 2 11								
Beale, Benson Wood	18 Feb. 59	0	1200	42 3 10	0 0 0	...	0	0	3267 8 5	...	0	0	3309 12 3	...	0	0	3525 15 4	...	0	2100	0 0 0								
Mrs. Emma	{ Taken charge 29 Dec. 57	0	0	325 10 11	0 0 0	...	0	0	0 0 0	...	0	0	325 10 11	...	0	0	318 7 2	...	0	0	7 3 9								
Becher, Mrs. Elizabeth	15 Dec. 51	0	0	49 8 0	0 0 0	...	0	0	0 0 0	...	0	0	49 8 0	...	0	0	0 0 0	...	0	0	49 8 0								
Major Robert	{ Power from Mrs. Elizabeth, —Share	0	19300	353 6 1	0 0 0	...	0	0	4252 2 8	...	0	0	4605 8 9	...	0	0	0 1 0	...	0	0	4605 7 9								
Account of John Thomas	15 Dec. 51	0	1000	0 0 0	105 12 3	...	0	0	27 8 0	...	0	0	0 0 0	...	0	0	1 1 0	...	0	1000	0 0 0								
FitzGerald	30 July 58	0	0	158 8 11	0 0 0	...	0	0	0 0 0	...	0	0	158 8 11	...	0	0	0 15 0	...	0	0	157 9 11								
Beck, John Sigfried	27 Jan. 59	0	0	246 12 2	0 0 0	...	0	0	0 0 0	...	0	0	246 12 2	...	0	0	1 0 0	...	0	0	245 12 2								
Bedell, William	Share Account of W.	5000	0	925 5 7	0 0 0	...	0	0	106 10 8	...	0	0	1032 0 3	...	0	0	926 14 11	...	0	900	105 1 4								
H. R. Bedell	Ditto	0	1500	30 5 3	0 0 0	...	0	0	41 4 0	...	0	0	71 9 3	...	0	0	472 14 0	...	0	1500	0 0 0								
Bennett, Capt. John Stratton	26 May 60	0	8800	335 7 5	0 0 0	...	0	0	179 12 0	...	0	0	515 3 5	...	0	0	16 2 4	...	0	8800	499 1 1								
Benson, Major George	13 May 34	0	1000	1173 14 10	0 0 0	...	0	0	27 8 0	...	0	0	1201 6 10	...	0	0	1024 12 7	...	0	2000	176 10 3								
Beathly, Mrs. Anne,—Legacy to	17 Mar. 58	0	4000	12 11 4	0 0 0	...	0	0	80 0 0	...	0	0	92 11 4	...	0	0	79 12 4	...	0	4000	12 15 0								
Anne Broadhead	15 July 50	0	5000	8 14 3	0 0 0	...	0	0	100 0 0	...	0	0	108 14 3	...	0	0	108 14 3	...	0	0	0 0 0								
Legacy to Jane A.	Ditto	0	33500	0 0 0	269 4 4	...	0	0	670 0 0	...	0	0	400 11 8	...	0	0	670 9 7	...	0	33500	0 0 0								
Life Interest for Miss	Ditto	0	30000	205 7 8	0 0 0	...	0	0	62 8 0	...	0	0	267 15 8	...	0	0	2 8 0	...	0	3000	265 7 8								
E. E. Farmer	to the Apprenticing Society	0	0	0 0 0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0								
Robt. Alexr.,—Legacy	18 Feb. 53	0	0	0 0 0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0	...	0	0	0 0 0								





C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.											
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.								
		Sa. Rs.	Co. Rs.	To Credit.	To Debit.		Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.									
B.	Byrne, Conductor Thomas ...	6 Jan. 57	0	0	0 12 0	0 0 0	...	0	0	0 12 0	...	0	0	0 12 0	...	0	0	0 12 0	...	0	0	0 12 0							
	Thomas (Engineer) ...	29 Oct. 57	0	0	0 0 0	324 1 11	...	0	0	752 15 3	...	0	0	428 13 4	...	0	0	3 0 0	...	0	0	3 0 0							
C.	Caddy, Brevel-Major Douglas	8 Mar. 55	0	4800	0 0 0	528 6 3	...	0	0	96 0 0	...	0	4800	0 0 0	...	0	0	188 15 2	...	0	4800	0 0 0							
	Truicott	21 Oct. 51	0	0	0 0 0	0 0 0	...	0	1000	830 8 9	...	0	1800	1930 2 4	...	0	800	1760 5 7	...	0	800	169 12 9							
	Campbell, Dr. Neil	19 June 54	0	39200	0 0 0	0 0 0	...	0	0	1439 12 8	...	0	39200	2019 15 9	...	0	39200	2019 15 9	...	0	0	0 0 0							
	Cardew, Frederick, - Share Ac-	Ditto	0	39200	0 0 0	0 0 0	...	0	0	789 0 0	...	0	39200	1433 10 2	...	0	0	649 6 0	...	0	39200	781 4 2							
	count of Miss L. M. Cardew	Ditto	0	39200	0 0 0	0 0 0	...	0	0	789 0 0	...	0	39200	1433 10 2	...	0	0	649 6 0	...	0	39200	781 4 2							
	Share Account of Miss	3 April 50	0	0	6 0 10	0 0 0	...	0	0	0 0 0	...	0	0	6 0 10	...	0	0	0 2 11	...	0	0	5 13 11							
	R. E. Cardew	8 May 47	0	500	203 13 10	0 0 0	...	0	0	10 0 0	...	0	500	213 13 10	...	0	0	0 13 0	...	0	500	213 0 10							
	Share Account of Miss	5 July 55	0	0	104 1 2	0 0 0	...	0	0	0 0 0	...	0	0	104 1 2	...	0	0	0 0 0	...	0	0	101 1 2							
	S. K. Cardew	4 Mar. 49	0	0	238 15 9	0 0 0	...	0	0	0 0 0	...	0	0	238 15 9	...	0	0	238 15 9	...	0	0	0 0 0							
	Carey, Peter (Deputy Assistant	Ditto	0	1800	451 12 5	0 0 0	...	0	0	36 0 0	...	0	1800	487 12 5	...	0	0	3 2 10	...	0	1800	484 9 7							
	Commissary)	Ditto	0	2000	300 14 4	0 0 0	...	0	0	40 0 0	...	0	2000	340 14 4	...	0	0	3 9 0	...	0	2000	337 5 4							
	Carr, George, - Share Account	Ditto	0	3200	259 5 2	0 0 0	...	0	0	66 8 0	...	0	3200	325 13 2	...	0	0	5 14 2	...	0	3200	319 15 0							
	of Joseph Brown	Ditto	0	1800	423 8 0	0 0 0	...	0	0	733 7 1	...	0	1800	1156 15 1	...	0	900	953 15 4	...	0	900	202 15 9							
	Gunner Joseph, - Legacy	Ditto	0	0	298 1 7	6 0 0	...	0	0	131 14 0	...	0	0	429 15 7	...	0	0	321 1 6	...	0	0	108 14 1							
	Account of William Henry																												
	Carr																												
	Carrington, Mrs. Anna Johannes																												
	Joseph Ter																												
	Account Legacy for																												
	the Holy See at Edinburg																												
	Account Legacy for																												
	the Holy See at Jerusalem																												
	Account Legacy for																												
	Henry, 4th Son of Mr. Twiddle																												
	Account Legacy for																												
	the other Children of Mr.																												
	Twiddle																												
	Share Account of																												
	House No. 25, Doonagh																												
	Street, in the Will No. 40...																												

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C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.													
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.									
		Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.		Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.			Sa. Rs.	Co. Rs.							
<b>C.</b>																															
Craigie, Lt. Arthur Wellesley	11 May 56	0	3000	123 4 6	0 0 0	...	0	0	0 0 0	...	0	3000	123 4 6	0	1500	...	0	1500	...	44 14 4	0 0 0										
Major Patrick, Account of the Marriage Settlement of Major and Mrs. A. Q. Hopper	2 Jan. 44	20000	0	243 15 10	0 0 0	...	0	3500	9852 15 8	...	0	3500	4093 15 6	0	0	...	0	20000	4222 11 8	0 0 0	122 12 2										
Crother, John	30 July 58	0	500	0 0 0	189 7 3	...	0	0	483 9 1	...	0	500	294 1 10	0	500	...	0	0	294 1 10	0 0 0	0 0 0										
Cumberland, Ensign Henry	12 Jan. 61	0	0	0 0 0	0 0 0	...	400	0	1220 5 7	...	0	0	1220 5 7	1500	0	...	0	2500	311 8 7	908 13 0	0 0 0										
Cummins, John	{ 22 May 58 { Taken charge	0	5000	1079 1 0	0 0 0	...	0	0	0 0 0	...	0	5000	1079 1 0	0	4000	...	0	1000	879 15 4	199 1 8	0 0 0										
Cussen, Francis	{ 31 Oct. 57 { Taken charge	0	0	3 15 5	0 0 0	...	0	0	0 0 0	...	0	0	3 15 5	0	0	...	0	0	3 15 5	0 0 0	0 0 0										
Cuthbertson, James	10 Dec. 55	1000	32500	0 0 0	1290 13 3	...	0	0	1489 1 3	...	0	32500	198 4 0	0	700	...	0	1000	1310 0 10	0 0 0	111 12 10										
<b>D.</b>																															
DaCosta, John Simon	7 May 41	0	0	25 13 9	0 0 0	...	0	0	0 0 0	...	0	0	25 13 9	0	0	...	0	0	0 13 1	25 0 8	0 0 0										
Reserve Fund Account	Ditto	500	53200	0 0 0	1355 5 11	...	0	0	1074 10 8	...	0	53200	0 0 0	0	0	...	0	500	1169 1 5	0 0 0	1419 12 8										
Share Account of J. H. N. DaCosta	Ditto	0	0	594 8 0	0 0 0	...	0	0	419 11 0	...	0	0	1014 3 0	0	0	...	0	0	859 14 0	154 4 6	0 0 0										
Share Account of Miss S. L. F. DaCosta	Ditto	0	0	0 0 0	618 1 8	...	0	0	940 12 6	...	0	0	322 10 10	0	0	...	0	0	41 2 1	281 8 9	0 0 0										
Trust Account of Miss S. L. F. DaCosta for Life Interest	Ditto	0	63400	0 0 0	1259 9 7	...	0	0	1278 0 0	...	0	63400	18 6 5	0	0	...	0	0	1955 15 11	0 0 0	1937 9 0										
Trust Account of J. H. N. DaCosta for Life Interest	Ditto	113800	55500	0 0 0	624 8 9	...	0	0	4395 10 8	...	0	55500	3771 1 11	0	0	...	0	113800	3939 12 3	0 0 0	168 10 4										
Capt. Lionel Gomez	5 April 59	0	1000	50 8 0	0 0 0	...	0	0	1063 2 8	...	0	1000	1113 10 8	0	1000	...	0	0	1088 3 6	25 7 2	0 0 0										
DaCruz, Mrs. Harriet	5 June 58	0	0	64 9 4	0 0 0	...	0	0	0 0 0	...	0	0	64 9 4	0	0	...	0	0	0 0 0	64 9 4	0 0 0										
Life Interest for her Daughter Elizabeth Wilkinson	Ditto	0	500	10 7 0	0 0 0	...	0	0	12 8 0	...	0	500	22 15 0	0	0	...	0	0	22 9 0	0 6 0	0 0 0										
DaCruz, Mathew	29 July 59	0	0	412 7 6	0 0 0	...	0	0	0 0 0	...	0	0	412 7 6	0	0	...	0	0	1 0 0	411 7 6	0 0 0										
DeKozario, Paschal	28 June 58	0	2000	211 15 5	0 0 0	...	0	0	81 0 0	...	0	2000	292 15 5	0	0	...	0	0	349 12 0	0 0 0	56 12 7										







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## ESTATES.

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ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 20th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.									
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.						
		Sa.	Rs.	Co.	Rs.		Sa.	Rs.			Co.	Rs.			Sa.	Rs.			Co.	Rs.							
																						To Credit.	To Debit.	To Credit.	To Debit.	To Credit.	To Debit.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.						
<b>S.</b>																											
Hughes, John,—Share Account of Harriet Stephen Hughes	2 Oct. 52	1200	1100	...	...	...	...	139	3	3	1200	1100	...	...	118	0	3	...	...	21	3	0	...	...	...		
of J. G. Hughes	Ditto	0	0	...	...	...	...	50	6	9	0	0	...	...	160	0	0	...	...	0	0	0	...	...	109	9	3
of Mrs. Ann Hughes	Ditto	0	0	...	...	...	...	67	2	3	0	0	...	...	40	0	0	...	...	27	2	3	...	...	6	0	0
Humphreys, Mrs. Sarah	8 July 49	0	1100	...	...	...	...	277	10	11	0	0	...	...	0	13	0	...	...	276	13	11	...	...	0	0	0
Humphreys, Lieut. Mervyn Archdall	21 May 58	0	600	...	...	...	...	...	...	...	0	0	...	...	0	12	7	...	...	0	0	0	...	...	34	3	0
Hutchinson, Lieut. Benjamin Martin	15 July 50	0	0	...	...	...	...	84	0	3	0	0	...	...	0	0	0	...	...	84	0	3	...	...	0	0	0
Huttman, George Henry	27 May 46	0	9700	...	...	...	...	194	0	0	0	0	...	...	0	0	0	...	...	0	0	0	...	...	0	0	0
Huttman, George Frederick Cecil	14 Jan. 61	0	0	...	...	...	...	2850	15	2	0	1400	...	...	2441	7	11	...	...	409	7	3	...	...	0	0	0
Hypher, P.	...	0	0	...	...	...	...	279	13	6	0	0	...	...	195	4	4	...	...	10	13	2	...	...	0	0	0
Jones, Robert	{ Taken charge 2 July 57	0	500	...	...	...	...	10	0	0	0	500	...	...	0	7	5	...	...	0	0	0	...	...	100	6	9
<b>J.</b>																											
Mack, Lieut.-Colonel Alexander	18 May 58	0	1600	...	...	...	...	1523	10	4	0	1600	...	...	0	0	0	...	...	1523	10	4	...	...	0	0	0
—, Sergeant William	13 April 60	0	2000	...	...	...	...	495	11	1	0	500	...	...	451	2	3	...	...	44	8	10	...	...	0	0	0
Jackson, Mrs. Catharine	{ Taken charge 24 Feb. 58	0	0	...	...	...	...	...	...	...	0	0	...	...	0	0	0	...	...	...	...	...	...	...	0	0	0
—, Mrs. Elizabeth	17 Oct. 37	0	2000	...	...	...	...	191	8	9	0	0	...	...	0	0	0	...	...	191	8	9	...	...	0	0	0
—, Sir Mountstuart	19 May 58	0	2100	...	...	...	...	160	0	0	0	0	...	...	87	9	0	...	...	72	7	0	...	...	0	0	0
—, Lieut. Philip Hayes	18 May 58	0	2900	...	...	...	...	...	...	...	0	0	...	...	300	3	2	...	...	0	0	0	...	...	37	2	8
—, Lieut. Stewart Hare	9 Mar. 59	0	2500	...	...	...	...	1176	9	0	0	3900	...	...	1006	4	4	...	...	170	4	8	...	...	0	0	0
—, Dr. William,—Account of the Executor and Executors under his Will	12 Mar. 58	0	25600	...	...	...	...	2434	4	8	0	2500	...	...	2484	10	1	...	...	228	5	1	...	...	0	0	0
James, Edward	{ Taken charge 7 May 58	0	0	...	...	...	...	512	0	0	0	25600	...	...	490	12	7	...	...	350	13	10	...	...	0	0	0
—, Lieut. John Thomas	21 May 56	0	0	...	...	...	...	...	...	...	0	0	...	...	3	14	11	...	...	0	0	0	...	...	0	0	0
		0	0	...	...	...	...	32	13	4	0	0	...	...	0	0	0	...	...	0	0	0	...	...	32	13	4

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ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.																
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.														
		Sa. Rs.	Co's Rs.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	To Credit.	Rs.	A. P.	Sa. Rs.	Co. Rs.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	To Credit.	Rs.	A. P.	Sa. Rs.	Co. Rs.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	To Credit.	Rs.	A. P.	Sa. Rs.	Co. Rs.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	To Credit.	Rs.	A. P.									
																										To Debit.	Rs.	A. P.	To Debit.	Rs.	A. P.	To Debit.	Rs.	A. P.
M.																																		
Marshall, Dr. John	19 June 54	0	9900	...	164 4 7	0 0 0	0	0	198 0 0	0	9900	...	362 4 7	0 0 0	0	0	0	197 12 7	0	9900	...	164 8 0	0 0 0	0	0									
Herbert Park	18 Feb. 59	0	11600	...	570 2 6	0 0 0	0	500	250 0 0	0	12100	...	820 2 6	0 0 0	0	0	0	805 11 5	0	12100	...	14 7 1	0 0 0	0	0									
Martin, Charles Ray	31 May 39	0	0	...	368 8 10	0 0 0	0	0	0 0 0	0	0	...	368 8 10	0 0 0	0	0	0	0 15 8	0	0	...	367 9 2	0 0 0	0	0									
Share Account of Lt. W. W. Martin	Ditto	24800	800	...	0 0 0	706 6 8	0	0	545 1 1	24800	800	...	0 0 0	0 0 0	0	0	0	48 14 1	24800	800	...	0 0 0	210 3 8	0 0 0	0									
Mrs. Eliza Amanda	27 Mar. 56	0	800	...	22 14 10	0 0 0	0	0	16 0 0	0	800	...	38 14 10	0 0 0	0	0	0	0 12 10	0	800	...	38 2 0	0 0 0	0	0									
Mrs. Guillamine Alexander	2 April 44	0	15600	...	4 8 8	0 0 0	0	0	312 0 0	0	15600	...	316 8 8	0 0 0	0	0	0	27 14 7	0	15600	...	288 10 1	0 0 0	0	0									
Lieutenant Norman	15 Sept. 59	0	0	...	337 11 8	0 0 0	0	0	0 0 0	0	0	...	337 11 8	0 0 0	0	0	0	293 1 3	0	0	...	41 10 5	0 0 0	0	0									
Lt. John Nickleson	28 April 59	0	0	...	32 4 0	0 0 0	0	0	0 0 0	0	0	...	32 4 0	0 0 0	0	0	0	0 0 0	0	0	...	32 4 0	0 0 0	0	0									
Mason, Lieutenant and Brevet Capt. George Henry Monk	3 Nov. 58	0	0	...	14 14 2	0 0 0	0	0	0 0 0	0	0	...	14 14 2	0 0 0	0	0	0	0 0 0	0	0	...	14 14 2	0 0 0	0	0									
Maleill, Philip	14 Aug. 54	6975	29900	...	47 9 7	0 0 0	0	0	746 11 9	6975	29900	...	794 5 4	0 0 0	0	0	0	728 7 8	6975	29900	...	65 13 8	0 0 0	0	0									
Melville, William	4 Nov. 40	0	600	...	132 6 4	0 0 0	0	0	12 0 0	0	600	...	144 6 4	0 0 0	0	0	0	0 15 7	0	600	...	143 6 9	0 0 0	0	0									
on account Asiatic Annuity Company	Ditto	0	3700	...	407 7 11	0 0 0	0	0	77 0 0	0	3700	...	484 7 11	0 0 0	0	0	0	6 12 7	0	3700	...	477 11 4	0 0 0	0	0									
for Mrs. Sarah Waterman	Ditto	0	0	...	457 0 10	0 0 0	0	0	639 14 0	0	0	...	1096 14 10	0 0 0	0	0	0	614 6 5	0	0	...	482 8 5	0 0 0	0	0									
for Captain E. D. Watson	Ditto	0	0	...	269 12 10	0 0 0	0	0	533 3 4	0	0	...	803 0 2	0 0 0	0	0	0	512 0 4	0	0	...	290 15 10	0 0 0	0	0									
Mendes, Francis Peter	29 Nov. 59	0	7700	...	668 9 7	0 0 0	0	0	1048 12 6	0	7700	...	1717 6 1	0 0 0	0	0	0	1703 4 1	0	0	...	13 2 0	0 0 0	0	0									
Munier, Revd. E. T. R.	21 Sept. 58	0	4400	...	91 15 4	0 0 0	0	0	82 8 0	0	4400	...	174 7 4	0 0 0	0	0	0	4 7 10	0	4400	...	169 15 6	0 0 0	0	0									
Montgomery, Lieut. Henry	10 Sept. 57	0	15300	...	0 0 0	294 1 11	0	0	331 0 0	0	15300	...	36 14 1	0 0 0	0	0	0	380 10 5	0	15300	...	0 0 0	293 12 4	0 0 0	0									
Moore, Mrs. Catherine Ann	4 Nov. 58	0	2500	...	0 0 0	400 5 4	0	0	1490 7 0	0	2500	...	0 0 0	0 0 0	0	0	0	1160 1 6	0	2500	...	0 0 0	4069 15 10	0 0 0	0									
Life Interest for Mrs. F. E. Harper	Ditto	0	6400	...	33 12 1	0 0 0	0	0	128 0 0	0	6400	...	161 12 1	0 0 0	0	0	0	110 7 9	0	6400	...	51 4 4	0 0 0	0	0									
Account of Legacy for J. N. Chew	Ditto	0	1000	...	0 0 0	32 8 0	0	0	27 8 0	0	1000	...	0 0 0	0 0 0	0	0	0	1 7 7	0	1000	...	0 0 0	6 7 7	0 0 0	0									
Account of Legacy for W. E. Chew	Ditto	0	1000	...	0 0 0	32 8 0	0	0	27 8 0	0	1000	...	0 0 0	0 0 0	0	0	0	1 7 7	0	1000	...	0 0 0	6 7 7	0 0 0	0									
Account of Legacy for Mary North Best	Ditto	0	10000	...	0 0 0	0 0 0	0	0	750 0 0	0	10000	...	750 0 0	0 0 0	0	0	0	538 12 0	0	10000	...	211 4 0	0 0 0	0	0									

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\* Bank of Bengal Shares.









C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.		
																					Sa. Rs.
		Sa. Rs.	Co. Rs.	Rs. A. P.	To Credit.		To Debit.	Sa. Rs.	Co. Rs.	Rs. A. P.		To Credit.	To Debit.	Sa. Rs.	Co. Rs.		Rs. A. P.	To Credit.	To Debit.		
R.																					
Rondo Joseph,—Account for Sundry Legatees	18 May 46	0	5900	520 13 8	0 0 0	...	0	0	121 0 0	...	0	0	5900	...	0	0	10 10 9	0	5900	631 2 11	0 0 0
Reper, Henry	11 May 58	0	2300	121 9 1	0 0 0	...	0	0	57 8 0	...	0	0	2300	...	0	0	3 1 10	0	2300	175 15 3	0 0 0
Ross, Lieut. Colonel David	7 July 58	0	0	204 3 8	0 0 0	...	0	0	0 0 0	...	0	0	0	...	0	0	0 0 0	0	0	204 3 8	0 0 0
Ruddack, John Montague	7 July 47	0	500	340 7 2	0 0 0	...	0	0	419 7 2	...	0	0	500	...	0	0	759 14 4	0	0	0 0 0	0 0 0
Russell, Capt. Claud William	3 Nov. 58	0	1200	145 12 4	0 0 0	...	0	0	1161 5 1	...	0	0	1200	...	0	0	1307 1 5	0	0	0 0 0	0 0 0
S.																					
Sainte, Antoine Francois	4 June 58	0	72600	0 0 0	2389 8 9	...	0	1600	5004 15 2	...	0	0	72600	...	0	0	2742 0 0	0	71000	0 0 0	36 9 7
Salkeld, Lieut. Philip	28 Mar. 58	0	5200	0 0 0	1071 1 9	...	0	0	2498 13 5	...	0	0	5200	...	0	0	8 14 5	0	2700	1418 13 3	0 0 0
Salter, Charles Henry	5 Oct. 49	0	4500	152 9 11	0 0 0	...	0	0	90 0 0	...	0	0	4500	...	0	0	3 9 0	0	4500	239 0 11	0 0 0
Sands, Alexander	28 Sept. 58	0	0	147 8 9	0 0 0	...	0	0	0 0 0	...	0	0	0	...	0	0	61 2 6	0	0	86 6 2	0 0 0
Satellwell, John	Adrian	0	3500	0 0 0	2900 3 6	...	0	0	3820 11 9	...	0	0	3500	...	0	0	407 7 11	0	0	513 0 4	0 0 0
Vanrenen	29 June 58	0	0	411 14 3	0 0 0	...	0	0	0 0 0	...	0	0	0	...	0	0	411 14 3	0	0	0 0 0	0 0 0
Murett	13 Jan. 58	0	0	92 5 0	0 0 0	...	0	0	87 12 0	...	0	0	4200	...	0	0	7 12 2	0	4200	172 4 10	0 0 0
Scott, Thomas Carrington,—Share Account of late Major J. A. Scott	11 May 49	0	4200	1672 15 11	0 0 0	...	0	2500	7805 10 6	...	0	0	5000	...	0	0	9419 6 6	120000	0	59 3 11	0 0 0
Sealy, Cudbert Thornhill,—Legacy Account of Mrs. C. Young	29 Oct. 44	120000	2500	0 0 0	165 15 10	...	0	0	250 0 0	...	0	0	10000	...	0	0	234 8 8	0	10000	0 0 0	150 8 1
Seers, Francis	16 Nov. 57	0	10000	78 15 10	0 0 0	...	0	0	781 0 3	...	0	0	800	...	0	0	797 0 11	0	500	62 15 2	0 0 0
Shaw, Lieutenant Alexander	23 Nov. 59	0	1300	407 14 7	0 0 0	...	0	500	176 8 0	...	0	0	1300	...	0	0	1029 5 3	0	6800	0 0 0	444 14 8
—, Condr. George William	3 Nov. 58	0	6100	124 15 2	0 0 0	...	0	0	0 0 0	...	0	0	6100	...	0	0	49 14 5	0	0	75 0 9	0 0 0
—, William	14 Feb. 59	0	2700	0 15 0	0 0 0	...	0	0	0 0 0	...	0	0	2700	...	0	0	0 0 0	0	0	0 15 0	0 0 0
Shearer, Alexander	17 Mar. 58	0	0	0 0 0	383 14 8	...	0	0	3024 14 4	...	0	0	3000	...	0	0	2552 4 1	0	0	88 11 7	0 0 0
Shepherd, Capt. James Stevens	29 July 69	0	3000	0 0 0	0 0 0	...	0	0	1653 5 0	...	0	0	3000	...	0	0	2 7 0	0	0	281 1 4	0 0 0
Sherrin, James Hawes	12 April 58	0	2200	0 0 0	1309 12 8	...	0	0	250 0 0	...	0	0	2200	...	0	0	0 0 0	0	500	0 0 0	0 0 0
Shire, Captain William Henry (Marines) Account of late Interest for John Wright	16 July 67	0	12500	0 0 0	252 3 2	...	0	0	250 0 0	...	0	0	12500	...	0	0	246 2 1	0	12500	0 0 0	248 5 3

	Feb. 57	1500	22500	...	1315	9	3	...	494	8	0	1500	22500	...	1810	1	3	...	510	4	11	1500	22500	...	1293	12	4	...
Siddons Major George Richard	17 Feb. 57	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Simons, Captain Alfred Par-	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
monter	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shene, Major Alexander	30 Oct. 58	...	800	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shene, Major Alexander	26 Jan. 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shene, Major Alexander	21 Nov. 52	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shade, Edward	28 July 57	600	4100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Smith, Lt.-Col. George Acklom	27 Mar. 58	...	5000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Smith, John Charles	16 May 37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
William (Mariner)	24 Oct. 56	...	600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Smyle, Mrs. Jessie	24 Nov. 58	...	3500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy for	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miss Ruth Smyle	Ditto	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy for	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Samuel Mack Smyle	Ditto	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Smyth, Sub-Conductor Patrick	8 Nov. 54	...	5900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Span, Lieut. Oliver McCausland	3 Nov. 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spencer, Alfred Henry	5 May 58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Squires, Brevet-Major Robert	4 May 58	...	2800	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Squires, Mrs. Catherine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Elizabeth	7 Nov. 54	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share Account of F. S.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Honfray	Ditto	700	4100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share Account of J.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
R. M. Honfray	Ditto	700	4100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share Account of L.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
D. Honfray	Ditto	700	4100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stafford, Mrs. Harriet	1 Aug. 53	49958	40000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share Account of Miss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Eliza Stafford	Ditto	40000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stanton, Michael Stokes	7 Dec. 59	...	19500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
for Mrs. Ellen Bousell	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
for Mrs. Jane Obbard	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
for Miss Maria Swincoe	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Account of Legacy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
for Mrs. Mary Robertson	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
St. George, Richard John	8 Dec. 50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stockwell, George	5 July 47	19800	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stokes, Lieutenant Samuel	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
William—Account Legacy to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
H. W. S. F. Stokes	5 June 55	...	4100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stowell, Christopher Sneed-	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
land—Share Account of	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Albert Mose Stowell	12 June 55	...	3500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share Account of Alice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amelia Stowell	Ditto	...	3500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

\* East Indian Railway Company's Shares.  
† Ditto Consolidated Stock.



C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.					
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.			
		Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Debit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Debit.	Rs. A. P.	Sa. Rs.	Co. Rs.	To Credit.	Rs. A. P.		
																						Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Bank or other Stock, as well as Bonds or other Securities not being Government Securities.
S.																							
Stowell, Christopher Sweed-																							
land,--Share Account of Mrs.	12 June 55	0	13000	...	391 6 8	0 0 0	0	0	...	265 4 0	0	13000	...	656 10 8	0	0	...	14 6 8	0	13000	...	642 4 0	0 0 0
Amelia Stowell		0	3100	...	349 15 11	0 0 0	0	0	...	65 0 0	0	3100	...	414 15 11	0	0	...	3 6 7	0	3100	...	411 9 4	0 0 0
Annie Waverly Stowell	Ditto	0	3500	...	543 0 0	0 0 0	0	500	...	75 0 0	0	4000	...	618 0 0	0	0	...	517 1 10	0	4000	...	100 14 2	0 0 0
Share Account of	Ditto	0	3500	...	543 0 0	0 0 0	0	500	...	75 0 0	0	4000	...	618 0 0	0	0	...	517 1 9	0	4000	...	100 14 3	0 0 0
Creasy Sweedland Stowell	Ditto	0	2500	...	428 8 4	0 0 0	0	0	...	50 0 0	0	2500	...	478 8 4	0	0	...	2 10 0	0	2500	...	475 14 4	0 0 0
Share Account of Miss	Ditto	0	3500	...	543 0 0	0 0 0	0	0	...	75 0 0	0	3500	...	618 0 0	0	0	...	4 0 0	0	3500	...	614 0 0	0 0 0
Mary Stowell		0	1200	...	221 12 0	0 0 0	0	0	...	33 0 0	0	1200	...	254 12 0	0	0	...	311 11 7	0	1200	...	0 0 0	56 15 7
Share Account of Mrs.	28 Feb. 60	0	28800	...	2528 5 1	0 0 0	0	87500	...	4904 7 8	0	31700	...	11931 5 0	0	8000	...	6414 7 6	0	87500	...	0 0 0	1509 15 10
M. E. DeRussell		0	700	...	175 9 10	0 0 0	0	0	...	14 0 0	0	700	...	189 9 10	0	0	...	1 3 3	0	700	...	188 6 7	0 0 0
Stroyan, Stuart	14 May 61	0	17000	...	2 6 8	0 0 0	0	0	...	0 0 0	0	17000	...	2 6 8	0	0	...	2 6 8	0	0	...	0 0 0	76 7 5
Stuart, Major-General James	23 Nov. 59	0	13000	...	516 6 3	0 0 0	0	500	...	772 0 0	0	13500	...	1288 6 3	0	500	...	887 8 0	0	13000	...	400 14 3	0 0 0
Sutherland, Charles		0	700	...	40 11 6	0 0 0	0	0	...	38 8 0	0	700	...	79 3 6	0	700	...	65 14 10	0	0	...	13 4 8	0 0 0
Lieutenant-Colonel		0	3400	...	38 15 6	0 0 0	0	0	...	0 0 0	0	3400	...	38 15 6	0	0	...	0 0 0	0	0	...	38 15 6	0 0 0
John	4 June 49	0	2000	...	0 0 0	18 8 4	0	0	...	40 0 0	0	2000	...	21 7 8	0	0	...	2 2 7	0	2000	...	19 5 1	0 0 0
Sweeting, Henry Dove	15 Dec. 58	0	500	...	35 14 0	0 0 0	0	0	...	12 8 0	0	500	...	48 6 0	0	0	...	0 11 0	0	500	...	47 11 0	0 0 0
Swinton, Capt. Samuel Charles	18 April 59	0	13000	...	516 6 3	0 0 0	0	500	...	772 0 0	0	13000	...	1288 6 3	0	500	...	887 8 0	0	13000	...	400 14 3	0 0 0
Alston		0	700	...	40 11 6	0 0 0	0	0	...	38 8 0	0	700	...	79 3 6	0	700	...	65 14 10	0	0	...	13 4 8	0 0 0
T.		0	3400	...	38 15 6	0 0 0	0	0	...	0 0 0	0	3400	...	38 15 6	0	0	...	0 0 0	0	0	...	38 15 6	0 0 0
Talbot, Major John Robert	9 Jan. 54	0	2000	...	0 0 0	18 8 4	0	0	...	40 0 0	0	2000	...	21 7 8	0	0	...	2 2 7	0	2000	...	19 5 1	0 0 0
Taylor, Charles Bladen	5 May 58	0	500	...	35 14 0	0 0 0	0	0	...	12 8 0	0	500	...	48 6 0	0	0	...	0 11 0	0	500	...	47 11 0	0 0 0
Robert	16 Oct. 57	0	13000	...	516 6 3	0 0 0	0	500	...	772 0 0	0	13000	...	1288 6 3	0	500	...	887 8 0	0	13000	...	400 14 3	0 0 0
Thackwell, Lieutenant Osbert	17 Jan. 59	0	700	...	40 11 6	0 0 0	0	0	...	38 8 0	0	700	...	79 3 6	0	700	...	65 14 10	0	0	...	13 4 8	0 0 0
Debitot		0	3400	...	38 15 6	0 0 0	0	0	...	0 0 0	0	3400	...	38 15 6	0	0	...	0 0 0	0	0	...	38 15 6	0 0 0
Thomson, Marian Chatoor,	19 Mar. 56	0	2000	...	0 0 0	18 8 4	0	0	...	40 0 0	0	2000	...	21 7 8	0	0	...	2 2 7	0	2000	...	19 5 1	0 0 0
Share Account of Carrapet		0	500	...	35 14 0	0 0 0	0	0	...	12 8 0	0	500	...	48 6 0	0	0	...	0 11 0	0	500	...	47 11 0	0 0 0
Abraham		0	13000	...	516 6 3	0 0 0	0	500	...	772 0 0	0	13000	...	1288 6 3	0	500	...	887 8 0	0	13000	...	400 14 3	0 0 0
Share Account of Thakooce	Ditto	0	700	...	40 11 6	0 0 0	0	0	...	38 8 0	0	700	...	79 3 6	0	700	...	65 14 10	0	0	...	13 4 8	0 0 0

[illegible]



C.

ESTATES.	Date of Administration.	Balance on 1st January 1861.				Receipts up to 30th June 1861.				Total.				Payments from 1st January to 30th June 1861.				Balance on 30th June 1861.			
		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.		Government Securities.		Cash.	
		Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.	Sa. Rs. Co. Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Sa. Rs. Co. Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Sa. Rs. Co. Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Sa. Rs. Co. Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
W. Wallis, William.—Account of Life Interest for Mrs. Lydia Twissie	24 Oct. 51	28200	15600	...	985 3 5	0 0 0	0 0 0	...	913 9 7	28200	15600	...	1898 13 0	0 0 0	0 0 0	911 8 3	28200	15600	...	987 4 9	0 0 0
Account of Life Interest for John Wallis	Ditto	28200	15600	...	1036 2 4	0 0 0	0 0 0	...	913 9 7	28200	15600	...	1949 11 11	0 0 0	0 0 0	919 14 10	28200	15600	...	1029 13 1	0 0 0
Walsh, Charles	Taken charge 16 July 59	0	0	...	350 14 0	0 0 0	0 0 0	...	0 0 0	0	0	...	350 14 0	0 0 0	0 0 0	303 9 9	0	0	...	47 4 3	0 0 0
—, Frederick C.	Taken charge 18 May 60	0	0	...	208 10 6	0 0 0	0 0 0	...	0 0 0	0	0	...	208 10 6	0 0 0	0 0 0	0 0 0	0	0	...	208 10 6	0 0 0
Wardle, Lieutenant Henry	Taken charge 2 Oct. 58	0	0	...	234 5 10	0 0 0	0 0 0	...	0 12 0	0	0	...	235 1 10	0 0 0	0 0 0	235 1 10	0	0	...	0 0 0	0 0 0
Warren, Lieutenant Charles	5 April 59	0	3700	...	0 0 0	0 0 0	0 0 0	...	1134 12 8	0	3700	...	325 7 2	0 0 0	1100	475 2 4	0	2800	...	0 0 0	149 11 2
Watson, Miss Ann Eyres	26 Jan. 58	4000	0	...	472 5 3	0 0 0	0 0 0	...	85 5 4	4000	0	...	557 10 7	0 0 0	0	142 10 2	4000	0	...	415 0 5	0 0 0
Watts, Mrs. North.—Share Account of the three Children	25 June 55	0	500	...	52 13 3	0 0 0	0 0 0	...	10 0 0	0	500	...	62 13 3	0 0 0	0	0 7 5	0	500	...	62 5 10	0 0 0
Websterburn, John	21 May 58	0	2500	...	6 1 7	0 0 0	0 0 0	...	68 12 0	0	2500	...	74 13 7	0 0 0	0	3 12 6	0	2500	...	71 1 1	0 0 0
Wells, Hospital Steward George	5 Dec. 56	0	3300	...	490 15 6	0 0 0	0 0 0	...	68 0 0	0	3800	...	556 15 6	0 0 0	0	516 8 8	0	3800	...	40 6 10	0 0 0
West, Captain Charles Henry.	Gift for Charles West Mackenzie	0	700	...	149 15 2	0 0 0	0 0 0	...	14 0 0	0	700	...	163 15 2	0 0 0	0	1 3 3	0	700	...	162 11 11	0 0 0
Whately, Lieutenant Charles	Taken charge 29 Oct. 58	0	0	...	479 0 3	0 0 0	0 0 0	...	33 5 0	0	500	...	512 5 3	0 0 0	0	513 9 10	0	500	...	0 0 0	1 4 7
Whish, Lieutenant Edward Sampson	10 Nov. 57	0	600	...	59 11 5	0 0 0	0 0 0	...	15 0 0	0	600	...	74 11 5	0 0 0	0	0 12 7	0	600	...	73 14 10	0 0 0
—, Lieutenant-General Sir William Sanson (K. C. B.)	6 Sept. 53	0	97500	...	79 2 0	0 0 0	0 0 0	...	1950 0 0	0	97500	...	2029 2 0	0 0 0	0	1947 10 7	0	97500	...	81 7 5	0 0 0
White, George Stevens	5 April 59	0	0	...	3 3 0	0 0 0	0 0 0	...	0 0 0	0	0	...	3 3 0	0 0 0	0	3 3 0	0	0	...	0 0 0	0 0 0
—, Lieut.-Col. Humphrey Jervis, of 50th N. L.	6 May 60	0	35400	...	206 11 1	0 0 0	0 0 0	...	708 0 0	0	35400	...	914 11 1	0 0 0	0	707 2 8	0	35400	...	207 8 5	0 0 0
—, Share Account of Miss A. F. J. White	Ditto	0	16700	...	0 0 0	0 13 3	0 0 0	...	334 0 0	0	16700	...	333 2 9	0 0 0	0	331 2 6	0	16700	...	2 0 3	0 0 0

\* Peninsular and Oriental Steam Navigation Company's Shares.











SCHEDULE E. of Balances in the hands of the Administrator General on the 30th June 1861, set apart to meet the admitted claims of Creditors against the undermentioned Estates:—

ESTATES.			ESTATES.			ESTATES.		
Balance on 30th June 1861.			Balance on 30th June 1861.			Balance on 30th June 1861.		
Rs. A. P.			Rs. A. P.			Rs. A. P.		
A.			B.			ESTATES.		
Aikman, Lieutenant C. R.	106	1	2	Bacon, Overseer Sergeant T.	...	Becher, Lieutenant R. A.	19	9
Aire, Captain J. R.	36	2	5	Bagshaw, Lieutenant F. J. S.	...	Bell, Malcolm	15	0
Alecock, Captain R. P.	106	13	1	Bailey, B.	...	—, Lieutenant and Brevet Captain Thomas	48	12
—, Lieutenant W.	84	9	10	Baird, Ensign G. W.	...	Bennet, Lieutenant J. P.	43	6
Alexander, Lieutenant D. C.	155	11	0	Baker, Brevet Captain Frederick	...	Bennett, Sergeant J.	27	10
—, Ensign G. W.	51	2	6	Balk, Captain R.	...	—, Lieutenant W. H.	8	13
—, James	33	15	8	Ballards, Captain A. (Mariner)	...	Enson, Major W.	27	13
—, Lieutenant J. S.	36	9	6	Ballard, W. J.	...	Benton, W.	9	9
—, Lieutenant R. W.	115	10	4	Barber, Dr. J.	...	Berkeley, L.	463	13
—, Ensign W. F.	39	5	6	—, Lieutenant J. H.	...	Bernard, R. L.	131	7
Allan, R. W.	96	5	2	Barchard, H. J.	...	Beverley, George	11	14
Allartives, Lieutenant J. G.	179	11	7	Barclay, Lieutenant A.	...	Bignell, Captain W. E. P.	643	15
Alston, Captain W.	65	5	6	Barlow, Captain G. R. P.	...	Billings, H. W.	152	0
Amies, Riding Master W. E. H.	179	0	0	Barry, Captain H.	...	Birch, Lieutenant G.	161	13
Ammon, J. R. A.	526	7	8	Burdett, Lieutenant J. A.	...	Bizzett, Dr. W. W.	171	10
Anderson, Charles	44	5	5	—, Pilot Master T.	...	Black, Dr. J. H.	90	5
—, Lieutenant J. W. S.	282	7	9	Bartram, Dr. R. H.	...	—, Captain William	36	0
—, Major J.	1369	2	0	Barwell, Lieutenant E. W.	...	Blackall, Thomas (Deputy Collector)	107	11
—, Major P. C.	102	1	8	Basse, Dr. G. F.	...	Blackburne, Lieutenant T. G.	67	7
—, Cornet R.	31	4	4	Bathurst, John	...	Blackwood, Assistant Surgeon James	102	9
Anderton, Lieutenant R. W.	372	3	3	Battye, Lieutenant Q.	...	Blake, M.	94	0
Appley, Captain H., of Horse Artillery	36	7	4	Baydon, Major R.	...	—, Captain and Brevet Major M. T.	168	13
Archer, Henry	295	13	0	Bayles, Captain T.	...	Blaney, A. B.	839	14
Arskiel, J. G.	27	8	0	Bayley, Lieutenant J. M.	...	Blayds, Lieutenant Thomas	46	15
Arthur, Lieutenant L. A.	0	10	0	Bean, Captain C. J.	...	Bloomfield, Lieutenant C. R.	969	8
Ashburner, Lieutenant B.	43	4	0	Bentson, Lieutenant D. C. T.	...	Boileau, Major H. C.	46	15
Ashie, Lieutenant St. George	26	8	0	—, Captain W. S.	...	Boisragon, Captain, C. H.	283	9
Aubert, Lieutenant F.	172	0	10	Beavan, Robert	...	Bolshaw, F. G.	95	0
—, James	285	13	6	Beboe, Hosseine	...	Bonoug, Dr. E.	305	10
Austen, Captain G. P.	26	13	1	—, Sarah Russell	...	Bordien, Mrs. H.	4	12
	209	11	7	Becher, Mrs. Elizabeth	...	Boulinois, Lieutenant A.	5	7
					...		83	0

82 14 9  
83 1 6  
61 14 2  
365 7 8  
72 8 0  
125 0 0  
580 4 3  
100 6 6  
0 13 11  
28 11 6  
6 7 1  
19 8 10  
60 6 5  
16 2 0  
43 0 0  
401 12 0  
342 15 6  
5 13 7  
812 12 3  
15 0 11  
695 14 10  
152 8 8  
519 7 4  
239 9 6  
50 0 11  
374 3 8  
16 1 1  
7 0 0  
5 1 0  
40 15 0  
45 15 5

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SECOND APPENDIX TO  
**The Calcutta Gazette.**

SATURDAY, MARCH 1, 1862.

INSOLVENT ESTATES.

QUARTERLY STATEMENT MADE UP TO 31ST JANUARY 1862.

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.		Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Alexander and Co.	277030 6 11	208549 3 0	39566 8 3	28914 11 8 a portion of which is applicable to the Dividend now payable.	12839 14 1	There are outstandings, but recoveries uncertain. Unclaimed Dividends in Court.
Anderson and Co.	2238 9 9	0 0 0	1688 9 2	550 0 7	441 7 0	The balance in hand is reserved to satisfy some disputed claims. Nothing further is expected.
Adam, Scott and Co.	126832 6 7	104491 12 0	19711 2 7	2629 8 0	2299 10 1	Hardly any thing further recoverable. Unclaimed Dividends in Court. One Policy of Insurance for Rupees 4,000.
Allan, Deffell and Co.	122625 3 11	68993 8 7	19262 6 11	34369 4 5 which is applicable to the Dividend now payable.	24828* 12 11	Outstanding in course of recovery.

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.		Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Brightman and Co.	32530 14 11	23845 6 10	7997 8 10	687 15 3	0 0 0	Hardly any thing more recoverable.
Boyd and Co.	13074 10 9	0 0 0	11324 14 7	1749 12 2	1700 11 10	There are outstandings, but recoveries uncertain.
Bruce, Shand and Co.	829880 11 6	495950 2 2	326493 6 0	7437 3 4	7399 4 9	Nothing further recoverable. Some unclaimed Dividends in Court.
Beckwith, John	15364 9 9	12427 8 1	2773 6 0	163 11 8	0 0 0	Nothing further recoverable.
Brunet, Saliz, and Latapie	14358 3 9	6797 9 8	4043 11 10	3516 14 3	0 0 0	Outstandings in course of recovery.
Colvin and Co.	155908 4 0	119838 12 6	20851 2 7	15218 4 11	12773 9 7	There are outstandings, but recoveries uncertain.
Cruttenden, Mackillop and Co.	83426 10 2	61998 2 2	15937 15 9	5490 8 3	5490 8 3	There are outstandings, but recoveries uncertain. Some unclaimed Dividends in Court.
Cantor and Co.	207813 12 1	135911 11 11	65250 11 6	6651 4 8	5059 2 9	Nothing further recoverable.
Cockerell and Co.	1705600 3 4	374434 9 7	1322859 0 6	8306 9 3	4599 4 9	Some outstandings, but uncertain as to recovery. Some unclaimed Dividends in Court.
Ewing, Aird, and Anderson	306392 12 10	55631 3 5	237217 5 6	13544 3 11	12167 7 3	Nothing further is recoverable. Unclaimed Dividends in Court.
Fergusson and Co.	157988 13 11	125610 14 7	22567 10 3	9810 5 1	9716 15 10	Some outstandings, but recoveries uncertain. Unclaimed Dividends in Court.
Ferguson, Brothers and Co.	143522 15 0	67970 8 11	72190 2 4	3362 3 9	2700 0 0	Ditto.
Gilmore and Co.	42797 3 4	23186 11 8	16734 10 0	2875 13 8	2759 9 0	Ditto.
Gordon, Collie and Co.	16803 14 11	7265 10 1	8712 11 7	825 9 3	0 0 0	Nothing further recoverable.
Griffiths, Curtis and Co.	42719 5 3	9369 14 6	13928 11 0	19420 11 9	10015 2 6	Outstandings in course of recovery.
Hurry, W. C.	2331 15 9	0 0 0	1946 9 7	385 6 2	385 6 2	Further recoveries hopeless.
Hickey, Bailey and Co.	262959 14 7	93362 10 8	99690 8 9	69906 11 2	55657 13 0	Very little further recoverable. A suit pending in the Sudder Court. Unclaimed Dividends in Court.



Further recoveries hopeless. Hardly any thing more recoverable. Unclaimed Dividends in Court.	2100 0 0 4599 4 9	4212 1 6 5590 5 8 and Company's Paper for Rupees 16,000.	19858 10 5 193160 1 8	0 0 0 10760 0 9	21070 11 11 218310 8 1	...	Hughesdon, Brothers and Co.
Outstandings in course of recovery.	15460 7 11	26231 11 0 which is applicable to the Dividend now payable.	14404 15 6	28581 13 6	69218 8 0	...	Larpent, Saunders and Co.
Hardly any thing more recoverable. Unclaimed Dividends in Court.	4969 8 6 5059 2 9	8201 11 3 7132 9 1 and Company's Paper for Rupees 2,500.	82466 10 6 17230 15 8	275196 13 10 0 0 0	365865 3 7 24363 8 9	...	Lyall, Matheson and Co. Langlois and Co.
Nothing further is expected. Ditto There are outstandings, but recoveries uncertain. Some unclaimed Dividends in Court.	0 0 0 896 0 4 11345 1 6	1914 15 0 896 0 4 20558 1 0 a portion of which is ap- plicable to the Dividend now payable.	4961 9 10 9358 11 3 65365 13 7	8006 0 8 0 0 0 109981 14 1	14882 9 6 10254 11 7 195905 12 8	...	Larpent, A. J. de H. McGregor, Hunter and Co. Mackintosh and Co.
Ditto Hardly any thing more recoverable. Unclaim- ed Dividends in Court.	3219 7 0 18713 7 2	4188 7 9 18713 7 2 a portion of which is ap- plicable to the Dividend now payable.	7036 15 0 37784 1 1	2993 5 2 43296 7 6	14218 11 11 99793 15 9	...	Macleod, Fagan and Co. Mackey, D. C. and Co.
Ditto Nothing further is recoverable. Ditto There are outstandings, but recoveries uncer- tain. Unclaimed Dividends in Court.	1839 11 6 0 0 0 2416 12 6 17133 13 7	4960 3 1 126 10 7 2421 12 6 62112 8 10 which is applicable to the Dividend now payable.	69489 1 9 4426 1 5 24867 4 3 152093 7 11	18816 2 5 0 0 0 0 0 0 306886 14 11	99265 7 3 4552 12 0 27289 0 9 521092 15 8	...	Martin, Pillaus and Co. Nichol, Wilkie and Co. Owen, Althausen and Co. Palmer and Co.
Very little further recoverable. Unclaimed Dividends in Court.	1909 13 6	23209 2 10 a portion of which is ap- plicable to the Dividend now payable.	57046 12 11	253721 7 10	333977 7 7	...	Saunders, May, Forlyce and Co.
Very little further recoverable.	6635 0 0	6661 15 9 which is applicable to the Dividend now payable.	47533 9 5	62162 5 0	116357 14 2	...	Tulloch and Co. (1st)
Ditto Outstandings in course of recovery.	0 0 0 0 0 0	518 10 0 1308 15 10 which is applicable to the Dividend now payable.	8809 1 0 9224 3 0	7880 15 11 2795 13 0	17208 10 11 6328 15 10	...	Tulloch and Co. (2nd) Quillet, DeGaye and Co.
Ditto Ditto Ditto The seventh assessment is in course of realiza- tion.	2492 10 11 0 0 0 0 0 0 17335 13 11	4071 2 4 351 15 0 47 15 2 41215 1 1 which is applicable to the Dividend now payable.	1633 10 4 491 9 9 1069 0 10 87810 7 5	0 0 0 0 0 0 0 0 0 594842 11 2	5704 12 8 843 8 9 1117 0 0 723868 3 8	...	Wills, F. F. Futts, Linzie and Co. Eschoff, Beer and Co. Asiatic Marine Insurance Office

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.		Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Althusen, William	1629 14 6	0 0 0	652 3 4	977 11 2	0 0 0	Nothing further recoverable.
Aubin, Pierre	1025 0 0	0 0 0	695 12 0	329 4 0	0 0 0	Ditto ditto. Accounts unadjusted.
Ayton, James Alexander	1608 1 6	0 0 0	224 1 10	1383 15 8	441 14 9	A claim on Cruttenden and Co.'s Estate. Out-turn uncertain.
Aviet, A. G.	1230 1 1	0 0 0	940 1 0	290 0 1	0 0 0	Nothing further recoverable.
Allport, Rowland	13928 2 2	1012 5 10	1335 0 0	11280 12 4	of which Rs. 9115 12 8 is for Dividends now in course of payment.	Ditto ditto.
Anquitol, Charles	39885 7 4	12560 1 3	26919 5 9	406 0 4	of which Rs. 98 4 10 is for Dividends.	Ditto ditto.
Agabeg, Johannes	1573 8 3	0 0 0	628 0 0	889 8 3	0 0 0	Ditto ditto.
Agabeg Brothers	28249 0 9	20048 13 6	4817 3 7	3382 15 8	of which Rs. 1946 7 11 is for Dividends.	Several outstandings, recoveries uncertain.
Adams, Thomas	12907 9 11	5505 2 11	4907 13 3	2494 9 9	of which Rs. 785 15 10 is for Dividends.	Ditto ditto. Insolvent died.
Andrews, John	8650 9 6	6662 13 8	1043 0 2	944 11 8	of which Rs. 664 3 9 is for Dividends now in course of payment.	Nothing further recoverable. Ditto.
Anderson, Joseph	1034 3 6	0 0 0	316 0 0	718 2 6	0 0 0	Outstandings in course of recovery.
Betts, Alfred	464 15 4	0 0 0	166 0 0	298 15 4	0 0 0	Nothing further recoverable. Insolvent died.
Bolaram Bose	719 2 7	0 0 0	151 0 0	568 2 7	0 0 0	Ditto ditto.
Becher, G. R. P.	1456 9 1	0 0 0	284 6 9	1172 2 4	0 0 0	Ditto ditto.
Bryce, A.	1852 10 1	0 0 0	161 1 10	1691 8 3	441 14 9	Ditto ditto.
Buckland, R. H. (1st)	595 14 1	151 4 0	139 0 0	305 10 1	0 0 0	Ditto ditto.
Beaumont, J. L. M.	397 11 11	0 0 0	38 0 0	359 11 11	0 0 0	Ditto ditto.
Bailey, Francis	13766 4 8	5898 12 10	6971 6 2	896 1 8	0 0 0	Ditto ditto.
Birch, F. W.	16549 8 3	10105 6 10	2541 5 2	3902 12 3	of which Rs. 3,571 4 7 is for Dividends now in course of payment.	Ditto ditto.
Badelio, L. H.	377 14 4	0 0 0	49 0 0	328 14 4	0 0 0	Ditto ditto. Finally discharged.
Babington, John	6205 8 3	3857 9 1	941 6 5	1406 8 9	of which Rs. 1270 11 5 is for Dividends now in course of payment.	Ditto ditto.
Brojorath Dhur (1st)	10388 0 9	4048 3 7	5167 3 11	1172 9 3	of which Rs. 1083 11 2 is for Dividends.	Ditto ditto.



Barnfield, William	1585	15	6	0	0	0	0	0	1025	4	0	260	11	6	Ditto	Ditto.
Burge, A. B.	3800	0	0	2632	3	2	0	0	486	10	0	681	2	10	Ditto	Resigned the Service.
Bolst, F. C. (2nd)	733	12	0	0	0	0	0	0	314	10	0	419	2	0	Ditto	
Burkinyoung, Robert	7923	3	3	0	0	0	0	0	2035	12	9	5887	6	6	Ditto	
Bycauntnath Dutt	2252	1	0	0	0	0	0	0	1700	0	0	552	1	0	Ditto	
Blythe, Edward	861	8	9	0	0	0	0	0	531	13	6	329	11	3	Ditto	Finally discharged.
Betts, C. G. D.	800	0	0	0	0	0	0	0	516	10	6	283	5	6	Ditto	Ditto.
Bathie, Andrew	340	1	3	0	0	0	0	0	29	0	0	311	1	3	Ditto	
Currie, J. A. (2nd)	2603	7	10	1128	7	1	0	0	328	10	6	1146	6	3	Ditto	Insolvent died.
Chardon, Maurice	1003	4	6	0	0	0	0	0	33	0	0	970	4	6	Ditto	
Colquhoun, James	1046	15	11	0	0	0	0	0	154	0	0	892	15	11	Ditto	
Cavorke, C. A.	465	12	10	0	0	0	0	0	53	0	0	412	12	10	Ditto	Ditto.
Campbell, F. W.	298	1	0	0	0	0	0	0	75	8	0	222	9	0	Ditto	
Callydas Chatterjee	294	2	3	0	0	0	0	0	7	0	0	287	2	3	Ditto	
Connylaol Burraul and Kissen Mohun Burraul	5361	3	9	3037	5	0	0	0	1806	1	5	517	13	4	Ditto	A suit in Zillah Court
Campbell, N. H. A. (2nd)	834	12	5	358	6	7	0	0	124	0	6	352	5	4	Ditto	Finally discharged and
Colquhoun, Hugh	374	0	8	0	0	0	0	0	53	0	0	321	0	8	Ditto	
Cullen, James	826	5	8	0	0	0	0	0	53	0	0	773	5	8	Ditto	Insolvent died.
Caird, John	914	15	7	0	0	0	0	0	153	0	0	761	15	7	Ditto	Ditto.
Caldar, Duncan (1st)	4409	0	3	0	0	0	0	0	2458	7	3	1950	9	0	Ditto	Retained for settlement
Crompton, G. T.	5136	14	7	2654	1	0	0	0	1977	5	3	505	8	4	Ditto	Finally discharged.
Golin, Campbell (2nd)	1834	4	11	0	0	0	0	0	722	14	6	1111	6	5	Ditto	Insolvent died.
Collycomar Mullick Roy	58692	0	0	47774	0	1	0	0	5026	14	1	5891	1	10	Ditto	Finally discharged.
Chundermohun Chatterjee	4719	9	3	2970	13	1	0	0	1210	7	1	538	5	1	Ditto	
Cook, Henry	12126	11	7	6389	14	10	0	0	4540	12	7	1196	0	2	Ditto	There are outstandings, but recoveries uncertain.
Currie, J. A. (2nd)	15824	11	6	5040	5	9	0	0	10039	0	10	745	4	11	Ditto	Nothing further recoverable. Insolvent died.
Campbell, N. H. A. (3rd)	28798	5	6	16819	2	10	0	0	11525	3	4	453	15	4	Ditto	Ditto.
Curnin, Ellen	1403	0	0	0	0	0	0	0	871	0	0	532	0	0	Ditto	About Rupees 200 more to be recovered.

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.			Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.				
Collinet, E. G.	8648 2 9	5248 9 3	895 7 0	2504 2 6	0 0 0	Outstandings in course of recovery.	
Campbell, J. W. H.	10863 0 8	0 0 0	10292 4 8	570 12 0	0 0 0	Ditto ditto. Ordered one-third of Pension to be deducted.	
Callychurn Chatterjee	310 15 3	0 0 0	83 0 0	227 15 3	0 0 0	Ditto ditto.	
Carapict, C. P.	9250 0 0	0 0 0	1313 0 6	936 15 6	0 0 0	Ditto ditto. Finally discharged.	
Carbery, R. J. (1st)	4920 1 7	0 0 0	1193 10 0	3726 7 7	0 0 0	Outstandings in course of recovery.	
Curtis, J. F.	690 13 9	0 0 0	416 0 0	274 13 9	0 0 0	Nothing further recoverable. Finally discharged.	
Carran, J. L.	1696 15 0	0 0 0	269 0 0	1407 15 0	0 0 0	Ditto ditto.	
Conyers, Z. E.	1176 0 0	0 0 0	0 0 0	1176 0 0	0 0 0	Ditto ditto.	
Desbrusses, Richard	879 5 2	0 0 0	168 0 0	711 5 2	0 0 0	Ditto ditto.	
Dickens, Theodore	11681 15 8	326 3 4	560 1 3	10795 11 1	3520 0 0	Ditto ditto. Subject to settlement of Accounts.	
Dickson, William	1303 0 2	162 7 11	61 8 0	1079 0 3	0 0 0	Ditto ditto.	
Dodd, Richard	37143 5 3	34036 10 7	2698 6 2	408 4 6	0 0 0	Ditto ditto. Finally discharged.	
DeMello, A. H.	4267 13 0	2198 6 4	1076 0 9	993 5 11	of which Rs. 982 11 8 is for Dividends.	Ditto ditto. Insolvent died.	
Dove, J. M.	11967 4 1	8531 13 6	1845 4 9	1590 1 10	of which Rs. 117 9 4 is for Dividends.	Ditto ditto. Finally discharged.	
Dorrett Brother	2164 9 6	0 0 0	1243 7 3	921 2 3	0 0 0	Ditto ditto.	
DeSilva, John Emanuel	11559 15 4	8711 4 6	631 6 10	2217 4 0	of which Rs. 2,154 2 9 is for Dividends now in course of payment.	Ditto ditto. Insolvent died.	
Davidson and Pickel	10015 2 9	2988 7 7	6699 9 6	327 1 8	of which Rs. 212 3 2 is for Dividends now in course of payment.	Outstandings in course of recovery. Insolvent died.	
DeSouza, John	1334 0 3	0 0 0	763 9 0	570 7 3	0 0 0	Nothing further recoverable. Finally discharged.	
Dumat, Alfred	6224 5 6	0 0 0	1355 2 0	4869 3 6	0 0 0	Ditto ditto. Amount to be divided.	
Dinnouath Dutt	467 0 0	0 0 0	15 0 0	452 0 0	0 0 0	Ditto ditto.	
Doorgapersaud Goolzareemuli	9400 1 0	0 0 0	2316 15 0	7083 2 0	0 0 0	Outstandings in course of recovery.	
DePenning, G. A.	679 2 9	0 0 0	74 0 0	605 2 9	0 0 0	Nothing further recoverable.	
Edwards, William	523 15 11	0 0 0	139 0 0	390 15 11	0 0 0	Nothing further recoverable. Finally discharged.	



Edwards, C. L.	815	0	0	0	0	0	0	0	S07	0	0	0	Ditto.
Firth, Gordon and Co.	394	7	10	0	0	0	0	0	248	11	10	0	Ditto.
Ferrao, J. B.	388	3	11	0	0	0	0	0	262	7	11	0	Ditto. Insolvent died.
Fraser, D. W.	1864	5	5	0	0	0	0	0	1071	11	1	9	Ditto.
Ford, Richard W.	2380	2	10	0	0	0	0	0	1572	0	8	0	Outstandings partly recoverable. Finally discharged.
Fanshav, R. F. (1st)	2749	5	8	1713	11	5	589	1	446	8	8	8	Nothing further recoverable. Insolvent died.
Fraser, W. T.	1500	0	0	0	0	0	418	9	0	0	0	0	Outstandings partly recoverable. Finally discharged.
Fergusson, J. H.	6889	3	7	2875	0	0	2721	7	0	1081	7	0	Nothing further recoverable. Ditto.
Fisher, A.	2065	1	5	0	0	0	344	0	0	1721	1	5	Outstandings in course of recovery.
Glass, A. G. (Glass and Co.)	3850	3	8	954	12	4	1375	10	5	1519	12	11	Nothing further recoverable. Insolvent died.
Goverdhone Mullick	2880	14	9	157	2	11	855	13	0	1807	14	10	Several Shipments. Finally discharged.
Greenfield, Henry	9828	9	7	4508	5	2	4697	9	5	322	11	0	Nothing further recoverable. Insolvent died.
Gilbert, W. H. (Guest and Co.)	327	7	3	0	0	0	50	14	9	276	8	6	Ditto ditto. Finally discharged.
Gowrey Churn Bonnerjee	400	0	0	0	0	0	62	12	0	337	4	0	Ditto ditto.
Greadhur Mullick	1025	0	0	0	0	0	77	0	0	948	0	0	Several Shipments; results unknown.
Gibson and Co.	142472	1	0	66468	13	8	73201	0	5	2802	2	11	Large outstandings payable to the Agra Bank as per Decree of Court. Finally discharged.
Greensireet, E. S.	1508	3	9	0	0	0	1020	9	4	487	10	5	Nothing further recoverable. Finally discharged.
Gooro Churn Sen	109806	8	1	80098	7	0	24307	14	2	5400	2	11	Outstandings in course of recovery.
Gourgopaul and Muddan Esack	429	6	0	0	0	0	5	6	0	335	15	3	Ditto ditto. Schedule not filed.
Gopal Chunder Newgy	6600	0	0	0	0	0	3	14	9	6038	1	3	Ditto ditto. Insolvent died.
Gocool Chand Goramell	807	8	6	0	0	0	221	13	3	585	11	3	Ditto ditto.
Hervey, Andrew	85606	6	2	75839	9	10	8657	11	8	1109	0	8	Nothing farther recoverable. Finally discharged
Hudson, Nathaniel	2225	11	3	0	0	0	215	12	0	2009	15	3	Ditto ditto. Insolvent died.
Heberlet, Andrew	891	4	7	70	0	0	120	4	0	701	0	7	Ditto ditto.
Horo Sunker Ghose	1786	2	2	10	8	0	289	6	0	1486	4	2	Ditto ditto.
Hollodhur Day	1047	8	9	0	0	0	124	4	0	923	4	9	Ditto ditto.
Harrowell, James	542	7	6	0	0	0	74	0	0	468	7	6	Ditto ditto.
Hoppe, William	1346	8	6	0	0	0	544	1	10	802	6	8	Ditto ditto.
Hughes and Templer	12077	4	1	5179	4	11	6013	15	3	883	15	11	Several outstandings, recoveries uncertain. In solvents died.
Harvard, J. H. M.	1612	0	0	0	0	0	1050	9	2	561	6	10	Nothing further recoverable. Insolvent died.
Hutnagle, and Co., Charles	1282	15	4	0	0	0	185	12	10	1097	2	6	Some outstandings, recoveries uncertain. Finally discharged.

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.		Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Henzie, Ludwig	1236 14 0	0 0 0	506 14 4	729 15 8	0 0 0	Nothing further recoverable. Insolvent died.
Hickie, William (3rd)	1434 0 0	1036 5 3	151 2 3	246 8 6	of which Rs. 205 3 9 is for Dividends.	Ditto
Herraloll and Hunnomontaram	752 14 3	0 0 0	37 0 0	715 14 3	0 0 0	Schedule not yet filed.
Hurrynarain Day	168680 5 7	62171 4 1	541 246 15 7	462 1 11	of which Rs. 265 15 7 is for Dividends.	Nothing further recoverable. Finally discharged.
Holloway, William	1050 0 0	0 0 0	157 4 0	892 12 0	0 0 0	Ordered to pay Rupees 35 per month from his pay. Insolvent not to be found.
Hollway, William (2nd) Milliner	3066 10 7	0 0 0	2208 3 9	858 6 10	0 0 0	Outstandings in course of recovery.
Hervey, Andrew (2nd)	3912 10 4	2600 10 10	714 5 9	597 9 9	of which Rs. 551 8 5 is for Dividends now in course of payment.	Nothing further recoverable. Finally discharged.
Hodges, George	1120 1 9	0 0 0	678 2 0	441 15 9	0 0 0	Ditto
Hemchunder Chowdry	1195 0 0	0 0 0	814 2 0	380 14 0	0 0 0	Ditto
Honooman Sing	662 2 6	0 0 0	316 0 0	346 2 6	0 0 0	Ditto
Jeebunkissen Bose	924 14 0	0 0 0	67 10 0	857 4 0	0 0 0	Ditto
John Lackenstein and Brothers	315366 1 8	131181 7 2	173717 15 8	10466 10 10	which is for Dividends now payable.	Finally discharged.
Joysookroy Sungumlall	4223 4 5	1765 8 1	1253 5 9	1204 6 7	of which Rs. 25 12 5 is for Dividends now in course of payment.	Ditto
Jadub Chunder Seal	2094 6 7	0 0 0	51 11 0	2042 11 7	0 0 0	Ditto
Kemp, H. C. (T. Hyde, Gardiner & Co.)	31506 1 7	15281 0 9	5036 7 10	11188 9 0	of which Rs. 8488 6 4 is for Dividends.	Ditto
Kelly, W. S.	1603 5 3	0 0 0	565 12 8	1037 8 7	0 0 0	Ditto
Kistopersaud and Hurrypersaud Chuckerbutty	371 0 7	0 0 0	82 4 0	288 12 7	0 0 0	Finally discharged.
Khemjee Jootah and Hurrydas Natha...	1281 10 4	0 0 0	35 0 0	1246 10 4	0 0 0	Ditto
Kemp, H. C.	2469 15 10	0 0 0	249 7 11	2220 7 11	0 0 0	Insolvent died.
Kerr, Norman	1374 12 8	0 0 0	109 0 10	1265 11 10	0 0 0	Ditto
King, W. J.	5600 9 10	4152 9 3	1126 6 9	321 9 10	441 14 9	Finally discharged.
Kelly, C. F.	500 0 0	0 0 0	40 0 0	460 0 0	0 0 0	Ditto
Kunoolaul Benyram and Choteeloll	1160 13 11	0 0 0	40 0 0	1120 13 11	0 0 0	Ordered to pay Rs. 50 per month. Insolvent unable to pay.
Kaisree Chund and Isree Chund	2326 8 0	0 0 0	877 4 9	1449 3 3	0 0 0	Nothing further recoverable. Insolvent died. Outstandings in course of recovery.



Kissen Gopaul	1880	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.		Balance Remaining.	Of the Balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Moore, Robert	1107 14 7 and Co.'s Paper for Sa. Rs. 3400.	0 0 0	1063 0 0	44 14 7	0 0 0	Nothing further recoverable.
Martin, Wilkam	2106 11 8	0 0 0	375 0 0	1731 11 8	0 0 0	Ditto. Finally discharged and died.
Michael, J. C. (2nd)	7660 12 8	3099 12 11	1842 3 4	2718 12 5	of which Rs. 2,640 11 1 is for Dividends now in course of payment.	Ditto.
Moore, W. J.	809 6 6 and Co.'s Paper for Sa. Rs. 2000.	0 0 0	30 0 0	770 6 6	0 0 0	Ditto.
Middleton, J. R.	1500 0 0	0 0 0	22 0 0	1478 0 0	0 0 0	Ditto.
Muir, Thomas	1415 0 0	511 11 3	520 10 6	382 10 3	of which Rs. 343 12 9 is for Dividends now in course of payment.	Ditto.
McGilvray, Alexander	8100 4 6	2550 4 3	4113 0 4	1436 15 11	of which Rs. 394 13 2 is for Dividends now in course of payment.	Outstandings in course of recovery.
Mooltan Chund Lahooty	2278 5 0	363 14 0	629 10 6	1284 12 6	of which Rs. 1,191 13 0 is for Dividends now in course of payment.	Nothing further recoverable.
Madub Chunder Bysack	10378 10 10	6613 9 8	2409 4 0	1355 13 2	of which Rs. 895 12 5 is for Dividends now in course of payment.	Outstandings in course of recovery.
Marks, C. H.	2234 7 3	0 0 0	1818 6 0	416 1 3	0 0 0	Nothing further recoverable.
Musgrave, William (Musgrave and Co.)	570 0 0	0 0 0	63 5 0	506 11 0	0 0 0	Outstandings in course of recovery.
Nursing Chunder Bose	1030 0 0	0 0 0	170 11 0	859 5 0	0 0 0	Nothing further recoverable. Finally discharged.
Nyss, John	750 2 11	0 0 0	141 4 0	608 14 11	0 0 0	Ditto.
Nilmadub Mookerjee	616 13 10	0 0 0	161 4 0	455 9 10	0 0 0	Ditto.
Nilkant Sircar	574 14 11	0 0 0	136 4 0	438 10 11	0 0 0	Ditto.
Norton, C. P.	1099 9 9	0 0 0	596 6 6	503 3 3	0 0 0	Ditto.
Nanychurn Bysack	1210 13 0	0 0 0	329 0 0	881 13 0	0 0 0	Ditto.
Norman Brothers	18091 0 10	4212 12 3	5236 4 6	8642 0 1	of which Rs. 7,621 2 5 is for Dividends now in course of payment.	Ditto.
	7179 1 0	0 0 0	796 5 8	6382 11 4	2646 11 7	Ditto.



Obhoy Churn Mullick and others	...	725	4	5	0	0	0	186	4	0	539	0	5	0	0	0	Ditto
Patrick, William	...	1276	5	2	0	0	0	189	6	10	1086	14	4	441	14	6	Ditto
Perry, Thomas	...	444	7	10	0	0	0	121	12	0	322	11	10	0	0	0	Ditto
Pittis, Edward	...	1929	0	8	0	0	0	213	3	0	1715	13	8	441	14	9	Ditto
Palmer, John	...	7174	11	7	3938	2	7	721	0	4	2515	8	8	0	0	0	Ditto
Parbutty Churn Bose	...	613	14	1	0	0	0	101	14	1	512	0	0	0	0	0	Ditto
Palmer, Thomas	...	1473	0	0	0	0	0	847	4	9	625	11	3	0	0	0	Ditto
Pew, P. L.	...	49288	11	11	2477	10	7	9429	3	6	37381	13	10	of which Rs. 24307	6	11	Ditto
														is for Dividends and Co.'s			All property under mortgage, consisting of Joint Stock Shares; value uncertain. Insolvent died.
Panioty, C.	...	614	1	0	0	0	0	106	0	0	508	1	0	Paper for Rs. 10936	1	9	Nothing further recoverable. Insolvent died.
Parlebean, Anne Lydia	...	1337	7	6	0	0	0	1104	11	9	232	11	9	0	0	0	Ditto
Perry, John	...	4027	8	8	453	8	0	1443	9	0	2130	7	8	of which Rs. 1,967	11	2	Ditto
														is for Dividends now in			Insolvent died.
Peter, Martin	...	1201	0	0	0	0	0	0	0	0	1201	0	0	course of payment.			Ditto
Payne, Thomas and Sons	...	18456	14	9	9949	6	6	6834	1	11	1663	6	4	of which Rs. 871	13	7	Outstandings in course of recovery.
														is for Dividends now in			
Railey, G. F. (W. Newson & Co.)	...	11196	7	5	6986	2	4	2825	9	0	1384	12	1	course of payment.	0	0	Recoveries uncertain. Accounts generally dis-
Rogers, Alexander	...	9537	13	1	0	0	0	3726	3	6	5831	9	7		1767	10	puted. Finally discharged.
Russell, C. D.	...	8160	14	2	5872	15	2	868	4	2	1419	10	10				All property under mortgage. Accounts un-
														of which Rs. 83	2	10	adjusted. Insolvent died.
Rogoonath Bose	...	1678	13	4	517	12	5	337	14	6	823	2	5	is for Dividends.	0	0	Retained for Creditors. Insolvent died.
Rajkissore Dutt (1st)	...	3793	1	8	0	0	0	521	7	9	3271	9	11		883	13	Nothing further recoverable. Insolvent died.
Rousac, A. G.	...	11641	10	3	8940	2	5	985	3	3	1716	4	7	of which Rs. 961	9	9	Ditto
														is for Dividends.	0	0	Ditto
Rushion, William	...	893	13	3	126	12	0	141	4	0	625	13	3		0	0	Nothing further recoverable. Insolvent died.
Ryan, E. B.	...	633	8	9	0	0	0	181	4	0	452	4	9		0	0	Ditto
Randhone Mitter	...	769	11	3	0	0	0	118	0	0	651	11	3		0	0	Ditto
Rustonjee Cowasjee	...	664	15	4	0	0	0	125	0	0	539	15	4		0	0	Ditto
Rustonjee Cowasjee and Co.	...	9302	11	7	0	0	0	5613	14	3	3688	13	4		0	0	Ditto
Ramsabuck Misser and two others	...	17840	1	8	0	0	0	1340	15	2	16499	2	6		0	0	There are outstandings, but recoveries uncertain.
														Finally discharged.			Finally discharged.
Rajkissen Bysack	...	850	0	0	0	0	0	369	12	0	480	4	0		0	0	Nothing further recoverable.
Robinson, S. H.	...	1129	10	9	0	0	0	92	0	0	1037	10	9		0	0	Ditto
Read, Peter Henry	...	674	0	0	0	0	0	275	12	0	398	4	0		0	0	Finally discharged.
Ritchie, A. S.	...	573	14	7	0	0	0	129	10	0	444	4	7		0	0	Ditto
Ramnarain Sreemany	...	2164	4	6	0	0	0	1473	9	9	690	10	9		0	0	Finally discharged.
Robinson, J. J. (Wallace and Co.)	...	3052	8	8	0	0	0	1936	1	0	1116	7	8		0	0	Outstandings in course of recovery at Rangoon.
Remanauth Gossain	...	870	3	11	0	0	0	323	0	0	547	3	11		0	0	Nothing further recoverable. Finally dis-
Ripley George, or (Birrell and Co.)	...	41242	11	6	26019	5	2	5065	3	0	10158	3	4	of which Rs. 6185	3	5	charged.
														is for Dividends now in			Ditto
														course of payment.			

ESTATES.	Whole Amount of Receipts.	WHOLE DISBURSEMENTS.				Balance Remaining.	Of the Balance there is invested in the Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.					
Keop Chund Dutt	3619 0 0	1022 13 8	561 12 11	1260 7 5	which is for Dividends now in course of payment.	Nothing further recoverable.		
Radanauth Dutt	4403 3 3	0 0 0	3726 5 1	676 14 2	0 0 0	A Garden and Life Interest in several Houses.		
Rajender Dutt	389 0 6	0 0 0	0 0 0	389 0 6	0 0 0	A Suit pending by the Assignee.		
Ramanund	1028 2 3	0 0 0	150 0 0	878 2 3	0 0 0	Nothing further recoverable.		
Saunders, S. J.	14429 13 2	11279 2 1	1329 2 11	1821 8 2	of which Rs. 1,775 13 2 is for Dividends.	Outstandings in course of recovery.		
Smith, W. S.	3620 13 5	0 0 0	225 12 0	3395 1 5	0 0 0	Nothing further recoverable. Retired from the Service.		
Stocqueler, J. H.	7084 12 10	0 0 0	5385 3 1	1699 9 9	0 0 0	Ditto	Insolvent died.	
Savigny, Joseph	1522 13 1	724 10 10	211 15 9	586 2 6	of which Rs. 84 6 0 is for Dividends.	Ditto	Ditto.	
Schlatter, Michael	18046 14 10	5702 8 9	1561 3 11	10783 2 2	of which Rs. 6090 15 0 is for Dividends.	Ditto	Ditto.	
Sage, J. W.	599 5 8	0 0 0	184 12 0	414 9 8	0 0 0	Ditto	Ditto.	
Sumbhoonath, Mullick	612 10 5	0 0 0	163 12 0	448 14 5	0 0 0	Ditto	Finally discharged.	
Smoult, W. H.	1535 14 5	0 0 0	177 4 6	1358 9 11	441 7 0	Ditto	Ditto.	
Sheppard, G. A.	5453 9 6	3993 10 3	554 5 8	905 9 7	0 0 0	Some small out standings recoverable.	Insolvent died.	
Sarkies and Co., P. J.	54210 10 9	5924 2 9	49255 11 3	1030 12 9	0 0 0	Nothing further recoverable.	Finally discharged.	
Sarkies, P. J.	10007 7 7	5810 9 0	2973 13 5	1223 1 2	of which Rs. 1060 15 11 is for Dividends.	Ditto	Ditto.	
Scott, C. C. J.	7413 13 9	4659 10 11	1952 0 10	802 2 0	of which Rs. 665 10 6 is for Dividends.	Ditto	Insolvent died.	
Smith, Hufnagle and Co.	22402 1 6	9062 5 1	10272 13 11	3066 14 6	0 0 0	Large outstandings; recoveries uncertain.	Finally discharged.	
Stubbs, W. V. G.	3486 13 7	0 0 0	1564 7 11	1922 5 8	0 0 0	Outstandings in course of recovery.	Insolvent died.	
Snook, J. V.	775 10 0	0 0 0	118 0 0	657 10 0	0 0 0	Nothing further recoverable.	Insolvent died.	
Sealy, C. P.	570 0 0	0 0 0	109 0 0	461 0 0	0 0 0	Ditto	Ditto.	
Smith, G. M. G.	1000 0 0	0 0 0	461 8 6	538 7 6	0 0 0	Ditto	Ditto.	
Sumbhoonath, Mullick	1189 0 6	0 0 0	797 3 6	341 13 0	0 0 0	Ditto	Finally discharged.	
Sutherland, Thomas	1057 12 0	0 0 0	370 0 0	687 12 0	0 0 0	Ditto	Ditto.	
Saunders, J. O'B.	1200 0 0	0 0 0	681 0 3	518 15 9	0 0 0	Ditto	Ditto.	



Shaik Mecheroollah	3000	0	0	2040	0	0	300	13	1	659	2	11	of which Rs. 649 12 6 is for Dividends now in course of payment.	Ditto	ditto. Insolvent died.
Sumbhoo Chunder Chuckerbutty	1798	2	0	0	0	0	1485	12	9	312	5	3	0	Ditto	ditto.
Sree Gopal Misser	1951	0	0	0	0	0	467	1	0	1483	15	0	0	Ditto	ditto.
Sekurehund Butchraj	3624	4	6	0	0	0	1173	8	0	2450	12	6	0	Outstandings in course of recovery.	Ditto.
Sewaram Soorujmul	1690	14	3	0	0	0	8	9	6	1682	4	9	0	Ditto	ditto.
Thomas Robert (1st)	631	4	1	0	0	0	174	4	0	457	0	1	0	Nothing further recoverable.	Finally discharged.
Trower Charles	2177	9	0	240	0	0	32	0	0	1905	9	0	0	Ditto	Insolvent died.
Turton, Sir T. E. M.	239201	3	3	136746	2	9	99870	2	0	2584	14	6	0	Ditto	ditto.
Thomas, G. P.	2690	1	7	0	0	0	615	6	6	2074	11	1	0	Ditto	Insolvent died.
Twentyman and Co.	590	10	6	0	0	0	111	4	8	479	5	10	0	Ditto	Insolvent died.
Templeton, M. S.	4946	4	0	3721	8	7	1001	1	8	223	9	9	0	Ditto	Insolvent died.
Twentyman, W. J.	1502	8	7	0	0	0	300	0	0	1202	8	7	0	Ditto	Insolvent died.
Vandenbergh, J. B. (1st)	4301	2	4	0	0	0	2337	2	9	1963	15	7	0	Something recoverable annually by Interest on a Trust Fund.	Insolvent died.
Vandenbergh, J. B. (2nd)	4207	13	0	3259	12	8	284	15	10	723	6	6	0	Nothing further recoverable.	Insolvent died.
Vallente, W. G.	972	0	3	294	7	11	262	4	10	415	3	6	0	Ditto	Insolvent died.
Williams, Stephen	16924	1	5	11972	9	3	1667	15	4	3283	8	10	0	Ditto	Insolvent killed in the Mutiny.
Waring, E. S. S.	2506	8	8	1769	2	9	454	6	3	372	15	8	0	Ditto	Insolvent died.
Wilton, G. R.	1139	15	1	0	0	0	77	8	8	1082	6	5	0	Ditto	Insolvent died.
Watson and Co., and Gibbon and Co.,	104400	1	9	82641	12	5	15587	2	7	6171	2	9	0	Outstandings in course of recovery.	Insolvent died.
Wood, H. W. I.	2539	13	0	0	0	0	669	10	9	1870	2	3	0	Nothing further recoverable.	Finally discharged.
Woodward, J. S.	3124	3	9	0	0	0	1463	15	3	1660	4	6	0	Ditto	Insolvent drowned.
Williams, William	500	0	0	0	0	0	15	0	0	485	0	0	0	Ditto	Insolvent died.
Young, Joseph	500	0	0	0	0	0	218	0	0	281	5	3	0	Ditto	Insolvent died.

In addition to the above there are 203 Estates, under Rupees 220 each, aggregating Rupees 23,148-5-8, the particulars of which may be learnt at my Office.  
The Official Assignee has received for remuneration, for the last Quarter, on the Estates above enumerated, Rupees five thousand, two hundred and seventy-seven, four annas, and three pie.

Calcutta, }  
The 1st February 1862.

JOHN COCHRANE,  
Official Assignee.



# The Calcutta Gazette.

SATURDAY, MARCH 8, 1862.

## Home Department.

### LEGISLATIVE.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 27th February 1862, and is hereby promulgated for general information:—

ACT No. II of 1862.

*An Act to repeal Act XVIII of 1861 (for imposing a Duty on Arts, Trades, and Dealings.)*

WHEREAS the Governor-General in Council has determined that, although the Duties imposed on Arts, Trades, and Dealings by Act XVIII of 1861 may be equitably adopted as a part of the Financial system of India whenever the exigencies of the State may render it necessary, the said Duties are not now required for the purposes of the Government of India, and may be dispensed with; It is enacted as follows:—

I. Act XVIII of 1861 is hereby repealed except so far as it repeals the Regulations and the parts of Regulations of the Madras Code therein mentioned.

Act XVIII of 1861 repealed.

M. WYLIE,  
Deputy Secy. to the Govt. of India,  
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th February 1862, and is hereby promulgated for general information:—

ACT No. III of 1862.

*An Act to amend the law relating to the use of a Government Seal.*

WHEREAS it is expedient to adapt the law relating to the use of a Government Seal to the present form of the Government in India; It is enacted as follows:—

Whenever it is required by any Regulation of a local Government, or by any Act of the Governor-General of India in Council, that the seal of the East India Company.

pany shall be affixed on behalf or by the authority of the Government to any instrument or document, it shall be lawful if the seal is to be affixed on behalf or by the authority of a local Government, to affix in lieu of the seal of the East India Company a seal bearing the designation of such local Government, or, if the seal is to be affixed on behalf or by the authority of the Government of India, a seal bearing the inscription "Government of India;" and such instrument or document so sealed shall to all intents and purposes be as valid and effectual as if the seal so used had been that of the East India Company.

M. WYLIE,  
Deputy Secy. to the Govt. of India,  
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th February 1862, and is hereby promulgated for general information:—

ACT No. IV. of 1862.

*An Act for regulating the Bank of Bengal.*

WHEREAS the Governor-General of India in Council has, pursuant to the provisions of Act VI of 1839, (relating to the Bank of Bengal), given twelve months' due notice to the Bank of Bengal that the provisions of the said Act as regards the power of the Bank to issue Promissory Notes under Section XXXI of that Act, would be modified as hereinafter appears, and it is expedient that the provisions of the said Act and of Act XXI of 1854 (to amend the Law relating to the several Banks of Bengal, Madras, and Bombay) and of Act XXVII of 1855 (to enable the Banks of Bengal, Madras, and Bombay, to transact certain business in respect of Government Securities and Shares in the said Banks) as regards the said Bank of Bengal should be re-enacted with certain amendments and modifications



hereafter contained; It is hereby enacted as follows:—

I. Act VI of 1839, except in so far as it repeals any prior Charter, Regulation, or Act, and except as to any act or offence done or committed or any liability incurred before this Act shall come into operation, and Acts XXI of 1854 and XXVII of 1855 so far as they relate to the Bank of Bengal, are repealed from and after the coming into operation of this Act.

II. From and after the coming into operation of this Act and notwithstanding the repeal of the said Act VI of 1839, the present and future Proprietors of the capital stock of the Bank of Bengal shall continue to be a body corporate by the name of the Bank of Bengal with perpetual succession, and shall continue to possess and enjoy all the rights, privileges, and immunities incident by Law to a corporation aggregate.

III. All property and securities for property, claims, and demands whatsoever now vested in or held by the said Bank of Bengal under and by virtue of the said Act VI of 1839, shall from and after the coming into operation of this Act be vested and continued in the said Bank of Bengal as and being a body corporate under and by virtue of this Act as aforesaid, and the said Bank of Bengal as such body corporate shall be subject to all debts, demands, claims, and liabilities outstanding against the said Bank at the time of this Act so coming into operation, and no suit or proceeding at Law or in Equity then pending shall cease or abate in consequence of the repeal of the said Act VI of 1839, or of the continuance of the said Bank by virtue of this Act.

IV. The said Bank so continued as aforesaid shall and may sue and be sued by its corporate name aforesaid, and shall and may have and use such common seal as the Directors of the said Bank shall from time to time appoint, and shall be competent as such body corporate to acquire and hold, either absolutely or conditionally for a term or in perpetuity, any description of property whatever, and to transfer and convey the same.

V. The existing capital of the said Bank now consisting of 2675 shares of Co.'s Rs. 4,000 each, divisible into half and quarter shares, shall continue to be the capital of the said Bank, but shall from and after the coming into operation of this Act consist of 10,700 shares of Rupees 1,000 each, divisible into half and quarter shares, and such capital shall be subject to such increase as next hereinafter mentioned.

VI. It shall be lawful for the Directors of the said Bank for the time being, from time to time, as and when they shall deem it expedient so to do, and on such previous notification as they may deem sufficient in that behalf, to increase the said capital and for that purpose to make such orders and directions for the opening of subscriptions towards such increase of capital by the proprietors of the Bank for the time being as to them

may seem fit, and also to allow to the said Proprietors such period to fill up the subscription as to them the said Directors shall seem meet, and also to prescribe in what manner and form the said Proprietors shall subscribe and pay into the said Bank the proportions of new capital which such Proprietors may respectively desire to subscribe, and also to make such orders and directions as to them the said Directors may seem fit, for the disposal and allotment of the amount of new capital that may not be subscribed for and paid up by Proprietors for the time being, in the manner and form so prescribed. Provided always, that the capital of the said Bank, including any increase therein, that may be made under Section XXXVII of this Act, shall not in the whole exceed 80,000 shares of 1,000 Rupees each.

VII. It shall be lawful for any Proprietor of any 1,000 Rupees share or shares or of any half or quarter share or shares, in the existing capital or in the new capital so to be created as aforesaid, at any time and from time to time, to surrender such share or shares or half or quarter share or shares or any of them to the Directors of the Bank for the time being, and to demand and receive from the Bank, in lieu thereof, consolidated stock to the like amount as represented by the share or shares or half or quarter share or shares so surrendered, and in like manner any Proprietor or other person subscribing for any portion of the new or increased capital under the provisions hereinbefore contained may at his option subscribe for shares or for consolidated stock or partly for shares and partly for stock.

VIII. The consolidated stock aforesaid shall be transferable (subject to the provisions hereinafter contained with respect to transfers) in any amount or sum not less than 250 Rupees, and the holder of any share or shares or half or quarter shares or share or of any consolidated stock, shall be a Proprietor of and interested in the capital of the Bank to the extent of the amount of the shares or half or quarter shares or stock so held by him.

IX. A certificate signed by three Directors of the said Bank shall be delivered to the Proprietor of any share or half or quarter shares of the capital of the said Bank, upon demand made by such Proprietor, and any Proprietor of more than one such share or half or quarter share, may at his option demand a certificate for each or one certificate for all his shares, and a receipt shall in like manner on demand be delivered to the Proprietor of any stock, and any Proprietor of stock may at his option demand one receipt for the whole of the stock or separate receipts for any portions of the stock so held by him.

X. The proportion of the capital of the said Bank held by any Proprietor, whether held as shares or as consolidated stock, shall be of the nature of personal estate of such Proprietor.

XI. Shares in the capital shall be transferable by endorsement to be made on the certificates thereof respectively, under the hand of the Proprietor or his Attorney duly authorized,

which endorsement shall specify the name of the person or persons to whom the said transfer shall be made, and consolidated stock shall be transferable by a deed of transfer executed by the Proprietor or his duly authorized Attorney, and in the form set forth in Schedule A hereto annexed. Provided always that no endorsement of a share, certificate, or deed of transfer of stock shall be effectual to transfer any interest in the share or stock until such endorsement or deed of transfer shall have been registered at the Bank of Bengal, and such registration shall have been noted on such endorsement or deed of transfer under the hand of an Officer appointed for that purpose by the Directors of the said Bank. Provided also that every transfer of shares or stock by endorsement or deed of transfer as aforesaid shall be liable to Stamp Duty as a transfer of shares under Clause 19 of the Schedule A to Act XXXVI of 1860, or any future Act imposing a Stamp Duty on transfer of shares.

XII. The registered Proprietors for the time being of the shares and stock into which the capital of the said Bank shall be divided, and no other persons, shall be members of the body corporate hereby continued, and the Bank shall not be bound or affected by notice of any trust to which any share or stock may be subject in the hands of the registered Proprietor thereof; and when any share or stock is vested in more than one registered Proprietor, such Proprietors shall, as between themselves and the Bank, be considered as joint tenants with benefit of survivorship. The shares and stock registered in the name of the Governor-General in Council shall be deemed to belong to the Secretary of State for India in Council.

XIII. The business of the said Bank shall be managed by nine Directors, of whom (so long as the Government of India shall hold shares or stock in the said Bank, or so long as any such arrangement or agreement with the Government as in Section XXIX of this Act mentioned, which has been already entered into or shall hereafter be entered into, shall remain in force) three shall be appointed and removable by the Governor-General of India in Council, and the remaining Directors, and in case the Government shall cease to hold shares or stock in the said Bank and no such arrangement or agreement as aforesaid shall remain in force, all the Directors, shall be elected and be removable by vote of a general meeting of the Proprietors.

XIV. The persons who at the time of this Act coming into operation shall be Directors of the said Bank, shall continue to be Directors of the said Bank, subject to removal as aforesaid and to the provisions hereinafter contained.

XV. Two of the six Directors elected and to be elected by the said Proprietors shall in rotation go out of office on the second Monday in the month of December in every year, on which day a general meeting of Proprietors shall be held for the election of two Directors in their stead. Provided always that

any Directors going out by rotation as aforesaid shall not be re-eligible at the election which takes place thereupon. Provided also that the rotation existing at the time of this Act coming into operation shall continue to be observed.

XVI. Clause 1.—No person shall be eligible or qualified to serve as a Director by election of the Proprietors, who shall not be a Proprietor in his own right and unincumbered of shares or stock to the amount of twelve thousand Rupees at the least of the capital of the said Bank, or who shall be a Director or Agent or Manager of any other Bank or Branch Bank within the Town or Suburbs of Calcutta, or who shall be a partner of or managing agent for or shall hold a power of procuration from any such Director, Agent, or Manager.

Clause 2.—No two persons who shall be partners of the same mercantile firm, or one of whom shall be the general agent of, or shall hold a power of procuration from, a mercantile firm of which the other is a partner, shall be eligible or qualified to serve as Directors at the same time.

XVII. In case of the death, resignation, or absence from Calcutta for more than three calendar months, or disqualification under the preceding Section, or removal as aforesaid of any Director elected or to be elected by the said Proprietors, the other Directors shall, within fifteen days after such death, removal, or resignation, call a special general meeting, of the Proprietors for the purpose of choosing a successor to the Director so dead, resigned, absent, disqualified, or removed, and such successor shall come into the same place in the rotation above-mentioned, in which the deceased, removed, absent, or disqualified Director was.

XVIII. At general meetings of the Proprietors, whether ordinary or special, every election and other matter submitted to the meeting shall be decided by a majority of votes, and no person shall be allowed to vote at any such meeting in respect of any share or stock acquired by transfer, unless such transfer shall have been completed and registered six months at the least before the time of such meeting.

XIX. At all such general meetings, the Proprietors shall vote according to the following scale:—

Scale of Votes.		Proprietors shall vote according to the following scale:—	
4	Shares of Rupees 1,000 each or consolidated Stock amounting to 4,000 shall entitle to	1	Vote.
20	Shares or consolidated stock		
	ditto ditto Rs. 20,000	2	Votes.
40	„ ditto ditto „ 40,000	3	„
60	„ ditto ditto „ 60,000	4	„
80	„ ditto ditto „ 80,000	5	„
120	„ ditto ditto „ 120,000	6	„
160	„ ditto ditto „ 160,000	7	„

and no Proprietor shall be entitled to more than seven votes. Provided also that when any share



or stock shall be held by joint registered Proprietors, the Proprietor whose name shall appear first in the Register as one of the holders of such share or stock, shall alone be entitled to vote in respect thereof and to receive notices as if he were sole Proprietor thereof.

XX. It shall be lawful for the Governor-General of India in Council, so long as the Government shall hold shares or stock in the said Bank, to give a proxy in writing signed by one of the Secretaries to Government, to any person whom the Governor-General in Council may appoint to attend any general meeting of the Proprietors, and the holder of such proxy shall be entitled to give seven votes upon all matters or questions that may be submitted to such meeting, excepting upon the election or removal of such Directors as are elected by the said Proprietors.

XXI. Any Proprietor entitled to vote at any general meeting may give a proxy in writing either general or special, under his hand or the hand of his Attorney duly authorized, to any other Proprietor, and such proxy shall be produced at the time of voting and shall entitle the person, to whom it is given, to vote on such matters as shall be authorized by the tenor of such proxy. Proxies existing and in force at the time of this Act coming into operation shall continue in force any thing herein contained notwithstanding.

XXII. At the first meeting of the Directors in every year, they shall choose a President from among themselves, and whether the office of President shall become vacant they shall at their next meeting choose a successor for the remainder of the current year, and during any vacancy or in the absence of the President, the senior Director in rotation shall be Vice President for the time, and such President or Vice President shall have the casting vote in all cases of an equal division of votes at meetings either of Directors or Proprietors.

XXIII. The persons for the time being holding the office of Secretary and Treasurer or of Secretary alone, or of Deputy Secretary of the said Bank, are hereby severally empowered for and on behalf of the Bank to endorse and transfer Government securities, railway shares, certificates and Bonded Warehouse warrants, and other documents of title in goods standing in the name of the Bank, and to draw, accept, and endorse Bills of Exchange, Bank Post Bills, and letters of credit, in the current and authorized business of the Bank, and to sign all other accounts, receipts, and documents, connected with such business.

XXIV. The seal of the said Bank shall not be affixed to any instrument except in the presence of three Directors, who shall sign their names to the instrument in token of their presence, and such signing shall be independent of the signing of any person who may sign the instrument as a witness, and unless so signed by three Directors such instrument shall be of no validity.

XXV. The Directors for the time being shall have power to appoint such officers, clerks, and servants, as may be necessary to conduct the business of the said Bank, and to remove any

officer, clerk, or servant of the said Bank, and to fix the salaries of such officers, clerks, and servants.

XXVI. No person who shall hold the office of Secretary and Treasurer, Deputy Secretary, Head Accountant, or Khazanchee of the said Bank, shall directly or indirectly engage in any other commercial business, either on his own account individually

or jointly with others, or as agent for any other persons, or act as a broker; and every person appointed to any one or more of the said offices shall give such security to the Directors for the faithful discharge of his duty as they shall think sufficient. Provided that the security to be given by any Secretary or Treasurer shall be for not less than fifty thousand Rupees.

XXVII. The business of the said Bank of Bengal shall consist in lending on Government Securities and shares in Railways the interest whereon shall have been guaranteed by Government, and on goods, wares, and merchandize not of a perishable kind, in drawing, discounting, buying, and selling Bills of Exchange, and other negotiable securities payable in Her Majesty's Indian Territories and not elsewhere; in granting Post Bills payable in Her Majesty's Indian Territories to order or otherwise than to bearer on demand; in buying and selling gold and silver bullion; in making investments in securities of the Government of India or in loans or Bonds secured by the Imperial Parliament on the revenues of India or in debentures of Railways guaranteed by the Government of India; in receiving deposits; in opening cash accounts and credits; in transacting pecuniary Agency business on commission; and in selling property or securities deposited in the Bank as security for loans and not redeemed, or property or securities recovered by the Bank in satisfaction of debts and claims.

XXVIII. In addition to drawing, buying, and selling Bills of Exchange and granting Post Bills payable in India, it shall be lawful for the Bank to draw Bills of Exchange and grant letters of credit payable out of India for the use of their Constituents in the Agency Department, and to buy Bills of Exchange payable out of India for the purpose of remitting funds to meet such Bills or Letters of Credit.

XXIX. It shall also be lawful for the said Bank through their Directors, under any arrangement or agreement with the Governor-General of India in Council on behalf of the Secretary of State for India in Council, to take over and transact any part of the business of or hitherto carried on at the General Treasury (or in the Department of the Accountant General at Fort William), and to superintend, manage, and become agents for the issue, payment, and exchange of Government Currency Notes under Act XIX of 1861 (to provide for a Government Paper Currency) or any Act which may hereafter be passed in relation to the Paper Currency of the Government of India, and to pay the amount of such Government Currency Notes in silver to the holders thereof on presentation

and demand, and the Directors of the said Bank shall have power from time to time to arrange and settle with the Governor-General in Council as to the terms of remuneration on which such business in relation to the General Treasury, Accountant General's Department, and Government Paper Currency shall be undertaken by the Bank, and also as to the examination and audit from time to time of the accounts and affairs of the Bank on behalf of the Governor-General of India in Council.

XXX. The Directors of the said Bank shall not make any loan or advance on shares or consolidated stock of the said Bank, nor on mortgage, or in any other manner on the security of any lands, houses, or immovable property or the title deeds relating thereto.

XXXI. The Directors of the said Bank shall cause the books of the said Bank to be balanced on the 30th day of June and the 31st day of December in every year, or at such other periods as shall from time to time be determined by the Directors, and a settlement of the balance at every such period signed by a majority of the Directors shall be forthwith transmitted to one of the Secretaries to the Government of India, and the Governor-General of India in Council (so long as the Government shall hold shares or stock in the said Bank, or so long as any such arrangement with the Government as aforesaid, which has already been or shall hereafter be entered into shall remain in force) shall at all times be entitled to require of the said Directors any information touching the affairs of the Bank and the production of any documents of the said Bank, and the said Directors shall comply with every such requisition.

XXXII. An account of the profits of the said Bank shall be taken half-yearly on the 1st day of January and the 1st day of July in every year, or at such other periods as may from time to time be determined on by the Directors, and a dividend thereof shall be made as soon thereafter as conveniently may be, and the amount of such dividend shall be determined by the Directors of the said Bank, on the basis of the actual profits made by the said Bank during the six calendar months preceding the day up to which such half-yearly account shall be taken, provided that the said Directors shall in their discretion have power to set apart such portion of the said profits as they may deem expedient to be added to the reserve fund against contingencies.

XXXIII. On the 1st Monday of the month of August in every year, a general meeting of the Proprietors of the capital of the said Bank shall be held, at which the Directors of the said Bank shall submit to the said Proprietors a statement of affairs of the said Bank made up to the preceding 30th of June or to such other day as may be determined on by the Directors.

XXXIV. At the first general meeting of the Proprietors of the Bank held after the coming of this Act into operation, one or more

Auditors for the current year may be elected by a majority of votes at such meeting, and in like manner an Auditor may be elected at the first general meeting of the Proprietors in each current year.

XXXV. Any three of the Directors or any ten Proprietors of the said Bank, may at any time convene a special general meeting of the Proprietors upon giving fifteen days' previous notice of such meeting and of the purpose for which the same shall be convened as well to the Directors of the said Bank for the time being, as also by public advertisement in the *Calcutta Gazette*.

XXXVI. It shall be lawful for the Directors of the said Bank, with the sanction of the Governor-General of India in Council, from time to time to form business agencies and to establish branch Banks at such places as they may deem advantageous to the interests of the Bank with full power to the said Directors to appoint during pleasure such agents, clerks, and servants and either with or without local Boards of Directors or management and under such regulations, restrictions, and conditions as to them may seem fit, and from time to time to vary such regulations, restrictions, and conditions, and the said Agents and other Officers shall give such security for their good behaviour as the Directors may require, and it shall also be lawful for the Directors from time to time under any arrangements or agreements with the Governor-General in Council on behalf of the Secretary of State in Council, to provide for the conduct and transaction by any such branch Bank or Banks of any part of the business of or hitherto conducted at the local Government Treasuries and for the superintendence, management, and agency of the local issue, payment, and exchange of any Government Currency Notes, provided that such arrangements and all regulations and directions given by the said Directors to the Agents or Managers of such branch Banks, touching the management thereof or the description of business to be undertaken thereby, shall not contain anything inconsistent with or contrary to the provisions of this Act, or of any Bye-laws, Regulations, or orders which may be in force for the time being under the 40th Section of this Act.

XXXVII. It shall be lawful for the Directors of the said Bank, from time to time, to enter into negotiations for and to purchase and take over the capital, assets, and business of any other Bank within Her Majesty's Indian Territories, of which the capital is divided into shares, and to grant and allot to the Shareholders or Proprietors in such Bank in full of their respective right, title, and interest in such capital, assets, and business a sufficient number of shares in the capital stock of the said Bank of Bengal (which number shall be determined by the Directors) and for that purpose to increase the capital stock of the said Bank by the issue of such number of shares as may be so determined on. The Shareholders or Proprietors of the purchased Bank to whom such new shares



shall be allotted, shall be proprietors of the Bank of Bengal and be in all respects in the same position as if they had respectively subscribed and paid for the shares so allowed to them. Provided always that the business so purchased shall after the purchase be carried on by the said Bank of Bengal with, and subject to, the several restrictions contained in this Act.

XXXVIII. If any of the said Proprietors shall become indebted to the said Bank, it shall be lawful for the said Bank to withhold payment of the dividends on the share or shares or consolidated stock of such Proprietor registered as his own property, and not as held in trust or as executor or administrator, until payment of such debt, and to apply such dividends towards payment thereof, and after demand and default of payment, and notice in that behalf given either to such Proprietor, or his constituted agent or by public advertisement in the *Calcutta Gazette*, it shall be lawful for the said Bank to refuse registration of the transfer of any such share or shares or stock of such Proprietor, until payment of such debt, and if the same shall remain unpaid for the space of six calendar months after such notice, to advertise for public sale and to sell such share or shares or stock or so many or so much as may be necessary and to apply the proceeds thereof towards payment of such debt, with interest at the rate of six per cent. per annum, paying over the surplus, if any, to such Proprietor or to his lawful representative.

XXXIX. Where by the death of any Proprietor his share or shares or stock shall devolve on his legal representative, the Bank shall not be bound to recognize any legal representatives of such deceased Proprietor other than a person who has taken out Probate to the Will or Letters of Administration to the estate of such deceased Proprietor from the Supreme Court of Judicature at Fort William, or who has obtained a certificate in respect of the estate of such deceased Proprietor under Act XXVII of 1860, (for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons), describing such shares or stock, from a Court of competent jurisdiction within the Presidency of Fort William.

XL. It shall be lawful for the Directors for the time being of the said Bank to make and pass Bye-laws, Regulations, and orders for the good government, and in reference to the mode of conducting the business of the Bank, and such Regulations and orders from time to time to modify, rescind, and vary, and it shall further be lawful for the Proprietors of the said Bank at any general meeting, whether ordinary or special, to pass resolutions and frame and from time to time rescind and vary Bye-laws and Rules for the direction of the affairs of the Bank, and the same shall be binding on the Directors and Officers and on the Proprietors of the Bank, until rescinded or varied at any subsequent general meeting, provided always that no Bye-law, Regulation, or order, or alteration or

rescission of any Bye-law, Regulation, or order, whether passed by the Directors or by the Proprietors at a general meeting, shall be of any validity except in so far as the same shall be consistent with the provisions of this Act, and shall be approved by the Governor-General of India in Council, such approval to be signified in writing under the hand of one of the Secretaries to the Government of India.

XLI. In the construction of this Act words in the singular number shall include the plural, words in the plural shall include the singular, and words in the masculine gender shall include the feminine, except where the contrary appears by the context.

XLII. This Act shall come into operation on the 1st day of March 1862.

M. WYLIE,

*Depy. Secy. to the Govt. of India,*

*Home Department.*

THE following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th February 1862, and is hereby promulgated for general information:—

ACT No. V. of 1862.

*An Act to provide for the payment at the Banks of Bengal, Madras, and Bombay, respectively, of Moneys payable at the General Treasuries of Calcutta, Madras, and Bombay.*

WHEREAS, under the provisions of Act XXIV. of 1861 (*An Act to enable the Banks of Bengal, Madras and Bombay to enter into arrangements with the Government for managing the issue, payment, and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries*) the Bank of Bengal has entered into an agreement with the Secretary of State for India in Council that so much of the business hitherto generally transacted at the General Treasury of the Government at the Presidency of Fort William, as consists in receiving and paying money on behalf of the Supreme Government and the Government of Bengal, shall be carried on and transacted by the said Bank, subject to the provisions of the said agreement and to such orders and directions with regard to receipts and payments as may from time to time be given to the said Bank by the Governor-General in Council, or any of the Officers of the Government of India authorized in that behalf.

And whereas the Governor-General in Council has given notice in the *Calcutta Gazette* that the Treasury of the Secretary of State for India in Council and of Her Majesty's Indian Government at Calcutta shall, from and after the 1st day of March 1862, be established at the Bank of Bengal.

And whereas the Bank of Madras and the Bank of Bombay are in treaty with the Governor in Council of Madras and the Governor in Council of Bombay respectively, for the purpose of entering into similar agreements, and it is probable that such agreements will be shortly executed, and that similar notice to that hereinbefore mentioned will be given by the Governors in Council of Madras and Bombay in regard to the Banks of Madras and Bombay.

And whereas divers promissory notes and negotiable securities and other obligations for the payment of money made by or on behalf of the Secretary of State for India in Council or by the Governor-General of India in Council, the Governor of Madras in Council, and the Governor of Bombay in Council respectively, on behalf of the East India Company and of the Secretary of State for India in Council, are made payable at the General Treasury of Fort William in Bengal, the General Treasury at Madras, and the General Treasury at Bombay respectively.

And whereas divers other securities and obligations are made payable to the Secretary of State for India in Council or to the said Governor-General in Council, or to the Governors in Council of Madras or of Bombay at the said General Treasuries of Fort William in Bengal, Fort St. George, and Bombay respectively.

It is therefore enacted as follows:—

I. On and after the 1st day of March 1862, and until the expiration of fourteen days after notice shall be given in the *Calcutta Gazette* by the Governor-General of India in Council that the Treasury of the Government will be no longer held at the Bank of Bengal, all sums payable by or to the Secretary of State for India in Council or by or to the Governor-General of India in Council, or the Government of Bengal on behalf of the Secretary of State for India in Council, at the General Treasury of Fort William in Bengal, shall be payable by or to the Secretary of State in Council or by or to the Governor-General of India in Council or the Government of Bengal respectively, on behalf of the Secretary of State in Council, at the Bank of Bengal instead of at the General Treasury at Calcutta.

II. Whenever presentment of any promissory note, security, or obligation for payment or for any other purpose at the General Treasury of Fort William in Bengal would, before the said 1st day of March 1862, have been necessary or sufficient, presentment for such purpose at the Bank of Bengal shall be necessary or sufficient, as the case may be on and after the said 1st day of March 1862, and until the expiration of fourteen days after such notice as in the 1st Section mentioned shall have been given.

III. If the Governors in Council of Madras and of Bombay respectively shall give notice in the *Government Gazette* of their Presidencies respectively that the Banks of Madras and Bombay respectively have entered into agreements or arrangements with the Secretary of State for India in Council through the said Governors in Council, for the purposes mentioned in the Preamble of this Act, under the provisions of the said Act XXIV of 1861, and that from and after a date to be specified in such notice, the Treasury of the Secretary of State for India in Council, and of Her Majesty's Indian Government at Madras and Bombay respectively, shall be established at the Banks of Madras and Bombay respectively, all sums payable by or to the Secretary of State for India in Council, or by or to the Governor of Madras in Council or the Governor of Bombay in Council on behalf of the Secretary of State for India in Council at the General Treasury at Madras or at the General Treasury at Bombay respectively, shall from and after the date specified in such notice, and until the expiration of fourteen days after notice shall have been given by the said Governors in Council respectively that the Treasury of the Government will be no longer held at those Banks respectively, be payable by or to the Secretary of State in Council, or by or to the Governor of Madras in Council, or by or to the Governor of Bombay in Council, on behalf of the Secretary of State in Council, at the Bank of Madras or the Bank of Bombay respectively, instead of at the General Treasury at Madras or the General Treasury at Bombay.

IV. In such case, whenever presentment of any promissory note, security, or obligation for payment or for any other purpose, at the General Treasuries at Madras or Bombay respectively, would have been necessary or sufficient, if such notice had not been given and this Act had not been passed, presentment for such purpose, at the Banks of Madras and Bombay respectively, shall be necessary or sufficient, as the case may be, on and after the date specified in such notice by the Governors in Council of Madras and Bombay respectively, and until the expiration of fourteen days after such notice as aforesaid that the said Treasury will be no longer held at those Banks respectively shall have been given.

V. Nothing in this Act shall render necessary the presentment at the Banks of Bengal, Madras, and Bombay respectively, of any security or other obligation which it would not have been necessary to present at the General Treasuries of Bengal, Madras, and Bombay respectively, if this Act had not been passed.

M. WYLIE,

Depty. Secy. to the Govt. of India,

Home Department.



THE following Report of a Select Committee was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 26th February 1862, and the Bill, as proposed to be amended by the Select Committee, was ordered to be published in the *Official Gazette* of the several Presidencies, and taken into consideration on the 9th of April next :—

## HOME DEPARTMENT.

### LEGISLATIVE.

WE, the undersigned, the majority of the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill to consolidate and amend the Law relating to Stamp Duties was referred, have the honor to report that we have considered the Bill, and have suggested several amendments in its details, which will appear in Italics in the re-printed copies.

A Petition to the Governor General in Council from certain Secretaries and Agents of Marine Insurance Offices in Calcutta, objecting to the Stamp on letters of cover, having been referred to us, we have come to the conclusion that, as the Policy of Insurance, to which the letter of cover is only initiatory, is required to bear the full Stamp, the letter of cover may be properly exempted, subject to a provision by which such letter of cover is prevented from doing the duty of a Policy unless stamped with a full Policy Stamp in cases in which no Policy is issued.

The Sudder Fouzdaree Adawlut of Bombay having thrown doubts on the authority of Collectors under Section XXXVII of Act XXXVI of 1860 when only acting under general instructions of the superior Revenue Authorities, and having ruled that the words "any Magistrate" in Section XXXVIII of that Act could not be construed to mean persons having powers less than the full powers of a Magistrate, we have proposed to amend Sections XLVIII and XLIX of the Bill so as to meet the difficulty which has thus arisen.

The Hon'ble Rajah Dinkar Rao Rugonauth Bahadoor does not concur in this Report: a separate paper recorded by him is annexed.

(Signed)	H. B. HARRINGTON.
"	S. LAING.
"	W. RITCHIE.
"	H. FORBES.
"	C. J. ERSKINE.
"	W. S. FITZWILLIAM.
"	D. COWIE.

The 26th February 1862.

### *Separate Report of the Hon'ble Rajah Dinkar Rao Rugonauth Bahadoor.*

I ENTIRELY disagree to the passing of this Bill. It is my opinion that Taxation should be simple; a great variety of kinds of Duties and Taxes should not be imposed on the people. The detailed objections that occur to me are as follows :—

1. It is said that this Bill is a consolidation and amendment of the former Acts; but this is not its meaning, for in it, to a greater or less extent, the Stamp Duty is increased. It is plain that this Bill is not for consolidation and amendment only, but for increasing the Stamp Duty.

2. It is only a short time since three Stamp Acts (XXXVI, XL, and LI of 1860) have come into force. It is proper to alter Laws when essentially required. The object of this Bill is supposed to be to explain the Stamp Laws to the people. But before the people ~~can~~ have made themselves acquainted with the former Acts, they will receive another on the same subject. Some of the people are learned, and some are ignorant. How are they all to get themselves acquainted with all these new Acts, and on what should they place their confidence as a settled Law? If in this matter they make any mistake in using the Stamps, they will have to pay a fine. In such a state of things they must be bewildered and harassed.

3. The Government, in consideration of the comfort of the people, and that there should not be any obstruction to Commerce, has dispensed with Road Taxes, and Customs Duty on many articles, and levied it only on a few things. This is a sound policy; but it is clear that such Taxes, as these Stamp Duties and other similar Taxes, are opposed to this policy, because they lead to constant interference and will not leave the people free to perform their occupations.

4. It is well known how much all classes of people complained against the Income Tax, though they submitted to it from the necessity of the case. The Stamp Duty is a kind of Tax open to the same class of objections, that it constantly interferes with the Tax-payers.

5. The people are required to pay several kinds of Taxes, such as Income Tax, License Tax, Land Tax, Municipal Tax, Customs Duty, Chowkedaree, and many others. The present Bill not only leaves all these, but also taxes many of the transactions connected with them, such as receipts, leases, &c.

6. It will be seen from the above that very few are left free to perform their occupations without perpetual taxation.

7. Though the Income Tax is on a larger scale in comparison to the Stamp Duties, yet the effect of both to obstruct a man's business is the same. It will also be seen that the Income Tax is a temporary impost; but these Stamp Duties will perhaps be permanent.

8. It is said that people in England pay willingly numerous kinds of Taxes. I should doubt if this be true of direct Taxes. But even if it be so, it is to be observed that there is a difference between their customs in this respect and those of the people in Hindoostan who have a special dislike to direct taxation.

9. It is evident that the Subjects will not be pleased to pay any such Taxes. But the Government has to provide for the extraordinary expenses of the State. It is therefore compelled for a temporary purpose to impose such Taxes. For this reason it has already levied the Income Tax wherein all sorts of incomes are included. As all man's profits are embraced in the Income Tax, it is not consistent to impose on him any other Tax. When it is incumbent on the Government, in order to make up a deficiency, to increase such taxation, the people no doubt must obey. But they will, I think, deem it better and more easy to pay once for all, any Tax which may be right in principle and properly assessed, rather than be harassed with several kinds of Taxes and Duties. They will wish, after having paid one Tax, to be left to follow their several occupations unmolested.

10. Though the Government is compelled to impose Taxes to make up what is deficient, yet it is right and proper that the Government should consider what Taxes may be most easily paid by its Subjects, and what will give them least cause of dissatisfaction. I do not think that the Stamp Duty on the general transactions of life, falling upon learned and ignorant people of every class, is such a Tax.

## AMENDED BILL.

*A Bill to consolidate and amend the Law relating to Stamp Duties.*

WHEREAS it is expedient to consolidate and amend the Law relating to Stamp Duties; It is enacted as follows:—

I. From the time when this Act shall come into force, Act XXXVI of 1860 (*to consolidate and amend the Law relating to Stamp Duties*), Act XL of 1860, (*to amend Act XXXVI of 1860*), and Act LI of 1860 (*further to amend Act XXXVI of 1860*) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds

specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, or, except as provided in Section XXIII of this Act, shall accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently Stamped paper or other material, which should bear a stamp of the value set forth in Schedule A, every such person so offending, (unless in any case in which a higher penalty is imposed by this Act), shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor-General of India in Council under this Section shall be published in the *Official Gazettes* of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by a Stamp impressed upon the paper whereupon any such Instrument is written, or by an adhesive Stamp affixed thereto.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any Law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp.

VII. It shall be lawful for the Governor-General of India in Council, by an order to be published in the *Official Gazette*, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in such order of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp other than the Instruments mentioned in the last two preceding Sections.



VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorized, the person making the Deed, Instrument, or Writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same *shall* not be used again; and if any person who shall write or give any Receipt or Discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bona fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty imposed by this Act on Foreign Stamps on Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the Duty so imposed on Bills drawn out of the British Territories in India may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the Bill as his endorsement, his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that

the same *shall* not be used again: and if any person shall present for acceptance or for payment, or shall pay or endorse, transfer, or in any manner negotiate any such Bill as aforesaid, whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person who ought as directed by this Act to cancel such Stamp in manner aforesaid shall refuse or neglect so to do, every such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or three, and shall not draw at the same time, on paper duly stamped as required by this Act, the whole number of Bills of which such Bills purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

XIII. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the said Schedule A. Provided that every Deed, Instrument, or Writing liable to Stamp Duty shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XIV. *Clause.* 1.—If any Deed, Instrument, or Writing requiring to be stamped shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument or Writing, or otherwise to defraud the Government, may, on

payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount and, as a penalty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the

Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writing arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

**Clause 2.**—If any Deed, Instrument, or Writing requiring to be stamped under this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped, after thirty days from the date of its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be brought to such Collector until after the expiration of four months, from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped after thirty days of execution but within four months of that date.

Penalty if brought after four months.

**Clause 3.**—It shall be the duty of the Collector of the Stamp Revenue of the District to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

**Clause 4.**—Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

**Clause 5.**—In any case falling within this Section in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, may order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

**Clause 6.**—The Board of Revenue or other chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and, if paid, may order any part of it to be returned.

**XV.** The Stamp which shall be impressed under the last preceding Section shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

**XVI. Clause 1.**—A Civil Court, in any case in which a Stamp might be impressed under Section XIV of this Act, may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by this Act on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

**Clause 2.**—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector, or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XIV of this Act as to the mitigation or payment of penalties paid to the Collector shall

Procedure on payment under preceding Clause.



be applicable to penalties paid into Court under this Section.

**XVII.** No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper shall be stamped at any time after the execution thereof, except as hereinbefore provided.

**XVIII.** When in any case other than the cases provided in Section XIV of this Act any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the chief Controlling Revenue Authority through the Collector of Stamp Revenue of the District for an adjudication with a view to remove such doubt, and shall at the same time pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

**XIX.** The cost of transmitting by post any Deed, Instrument, or Writing, required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

**XX.** The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

**XXI.** The provisions of Sections XIV and XVI of this Act shall not extend to Bills of Exchange or other forms of orders for money, or to Receipts for money.

**XXII.** The payment of any penalty under Section XIV or Section XVI of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

**XXIII.** When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

**XXIV.** If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.

**XXV.** In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section 9 Act XLII of 1860 (for the establishment of Court of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into, or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

**XXVI.** No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing, for which an optional Stamp is indicated to be proper by the Schedule A annexed to this Act than the largest sum for which, if specially stated in a Deed, Instrument,

Persons receiving unstamped Drafts or Order for payment of money on demand may affix Stamps thereto.

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

Refund in certain cases of half the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction.

What sum recoverable under a writing bearing an optional stamp.

or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

**XXVII.** No Justice of the Peace or any Officer before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

**XXVIII.** Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall (if required) give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in, the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

**XXIX.** Except in any Court of Justice established by Royal Charter, or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor-General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

**XXX.** Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act.

**XXXI.** The Governor-General of India in Council may, from time to time by an order to be published in the Official Gazette, direct that, in the whole or in any part of the British Territories in India to be specified in such order, such lower rates of Stamp Duty as she shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules annexed to this Act, or altogether exempt the same and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancellation or variation shall also be notified in the Official Gazette.

**XXXII.** The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

**XXXIII.** All orders passed by the Collectors of Stamp Revenue, shall be open to revision by the Board of Revenue, or other chief Controlling Revenue Authority, except orders passed under Section XIV of this Act, when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section XLVII of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

**XXXIV.** The local Government may license or cause to be licensed Venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such Venders for sale.

**XXXV.** Every Vender of Stamps shall at all times have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

**XXXVI.** Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of issue, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

**XXXVII.** Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labor not exceeding three months, or both.

**XXXVIII.** Every Vender of Stamps shall without delay deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

**XXXIX.** Any Vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps shall be punished by a fine not exceeding one hundred Rupees.



**XL.** Any Vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labor for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

**XLI.** Any Vender or other person who, after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XLII.** If any Vender refuse or omit to render any account required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing revenue or rent to Government.

**XLIII.** Any Vender who, upon the determination or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive the same an account of all his transactions in relation to Stamps kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the above-mentioned accounts shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such Vender.

**XLIV.** Upon the death of any Vender, his Executor or Administrator, or in case there be no Executor or Administrator, any other person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received and

shall not have issued at the time of his death, and any account of the transactions of such deceased Vender in relation to Stamps which shall have been kept according to the provisions of any bond which such deceased Vender may have entered into, of which Stamps and account such Executor, Administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

**XLV.** The Collector of Stamp Revenue of the District may call upon the surety of a Vender of Stamps to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing revenue or rent to Government.

**XLVI.** No person not being a licensed Vender of Stamps duly appointed shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

**XLVII.** Clause 1.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**XLVIII.** Clause 2.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**XLIX.** Clause 3.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CL.** Clause 4.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLI.** Clause 5.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLII.** Clause 6.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLIII.** Clause 7.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLIV.** Clause 8.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLV.** Clause 9.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

**CLVI.** Clause 10.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector

of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper, so damaged, spoiled, or rendered unfit for use to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper, on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee.

*Clause 2.*—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

*Clause 3.*—In any case in which under this Section a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, re-pay to the party making the application the amount of such Stamp in money.

*XLVIII. Clause 1.*—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immovable, not being a share of any Banking Corporation or Joint Stock Company, when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing, in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

*Clause 2.*—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured

or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding *Clause* of this Section.

*XLIX.* No person shall be proceeded against for any offence affecting the Public Revenue under this Act, except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

*L.* Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a Subordinate Magistrate of the 1st Class as defined in the Code of Criminal Procedure, or by a Justice of the Peace.

*LI.* If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

*LII.* A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

*LIII.* Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoondie or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month.

*LIV.* This Act shall come into force from the 1st of May 1862.



## SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments and Writings.

	PROPER STAMPS.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties ...	1 Rupee.
NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.	
If the Agreement, or Minute or Memorandum be of the nature of a Bond or other obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower...	The same Stamp as prescribed by this Schedule for such Instrument.
2. Agreement for an annual or any periodical payment ...	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...	The same Stamp as for a Lease for the same property on the same terms and conditions.
Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.	
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—	
If the amount advanced do not exceed 50 Rupees ...	Rupees. Annas. 0 1
If it exceed 50 Rupees but do not exceed 100 Rupees ...	0 2
If it exceed 100 Rupees but do not exceed 200 Rupees ...	0 4
If it exceed 200 Rupees but do not exceed 500 Rupees ...	0 8
If it exceed 500 Rupees ...	1 0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees ...	1 Anna.
<i>Exemptions.</i>	
<i>Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.</i>	
<i>Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.</i>	
6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...	8 Annas.
Beyond the limits of the Port ...	1 Rupee.
7. Agreement for service or personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...	1 Anna.
If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees ...	4 Annas.
If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees ...	8 Annas.
In any other case ...	1 Rupee.

## PROPER STAMPS.

## EXEMPTION.

Agreement for service or personal employment for any period less than a month.

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ...

1 Rupee.

9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—

In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees ...

The same Stamp as the original Deed.

In any other case ...

8 Rupees.

## EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument, or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed *twenty* Rupees ...

1 Anna.

If payable at any period not exceeding one year after date or sight—

When not exceeding	100 Rupees	...
When exceeding 100 and not exceeding	250 "	...
"	500 "	...
"	1,000 "	...
"	2,500 "	...
"	5,000 "	...
"	10,000 "	...
"	20,000 "	...
"	30,000 "	...

If drawn singly.		If drawn in a set of two, each to be stamped.			If drawn in a set of three each to be stamped.	
Rs.	As.	Rs.	A.	P.	Rs.	As.
0	1	0	1	0	0	1
0	3	0	1	6	0	1
0	6	0	3	0	0	2
0	12	0	6	0	0	4
1	8	0	12	0	0	8
3	0	1	8	0	1	0
6	0	3	0	0	2	0
12	0	6	0	0	4	0
18	0	9	0	0	6	0

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped 3 Rupees in addition; if drawn in a set of three, each to be stamped 2 Rupees in addition.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.

If payable at a period exceeding one year after date or sight ...

The same Stamp as for a Bond for the payment of the same amount.

11. Bill of Lading of or for any goods to be exported ...

4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Bill of Sale.—See Conveyance and Mortgage.

12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—



## PROPER STAMPS.

				Rupees.	Annas.
If for any sum not exceeding	50 Rupees	...	...	0	4
Above 50 Rupees and not exceeding	100	"	...	0	8
" 100 "	ditto	200	"	1	0
" 200 "	ditto	300	"	2	0
" 300 "	ditto	500	"	4	0
" 500 "	ditto	700	"	5	0
" 700 "	ditto	1,000	"	6	0
" 1,000 "	ditto	2,000	"	10	0
" 2,000 "	ditto	3,000	"	15	0
" 3,000 "	ditto	5,000	"	25	0
" 5,000 "	ditto	10,000	"	35	0
" 10,000 "	ditto	20,000	"	60	0
" 20,000 "	ditto	40,000	"	100	0
" 40,000 "	ditto	60,000	"	125	0
" 60,000 "	ditto	80,000	"	150	0
" 80,000 "	ditto	1,00,000	"	200	0
And for every further part of	1,00,000	"	...	100 Rupees	
And for every further	1,00,000	"	...	200 "	
13. Bond or Agreement for a loan made upon the deposit of <i>Title Deeds</i> or a Note or other Security of the Government of India, Share or <i>Debenture</i> of any Railway or Joint Stock Company, Bill of Lading, Warrant for Goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month				Rupees.	Annas.
If such loan is for a period exceeding one month and not exceeding two months				1	0
If such loan is for a period exceeding two months and not exceeding three months				2	0
14. Bond or other Obligation concerning respondentia and bottomry				4	0
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued				The same Stamp as for a money Bond for the like amount.	
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period				The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.	
17. Bond or other Obligation when the amount of the money to be secured is not specified				The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.	
When the amount is limited to a certain sum				An optional Stamp—See Section XXXI of the Act.	
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for				The same Stamp as for a Bond for the payment of such limited sum.	
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand				An optional Stamp—See Section XXXI of the Act.	
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company, or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company.				The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	
21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel				1 Anna.	
				2 Rupees.	

PROPER STAMPS.

22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ... } 8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ... } 1 Rupee.

Above	100 Rupees and not exceeding	200 Rupees	Rupees.	Annas.
200	ditto	400	2	0
400	ditto	800	4	0
800	ditto	1,200	8	0
1,200	ditto	2,000	12	0
2,000	ditto	3,000	20	0
3,000	ditto	4,000	30	0
4,000	ditto	5,000	40	0
5,000	ditto	7,500	50	0
7,500	ditto	10,000	75	0
10,000	ditto	20,000	100	0
20,000	ditto	40,000	150	0
40,000	ditto	60,000	200	0
60,000	ditto	80,000	300	0
80,000	ditto	1,00,000	400	0
And for every further		50,000	500	0
Or part thereof			200	0
			100	0

24. Conveyance when the consideration is an annuity ...

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ...

If no value appear on the face of the Conveyance ...

26. Conveyance or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or endorsement, when the market value of the Share transferred does not exceed 100 Rupees, per Share ...

When it exceeds 100 Rupees and does not exceed 200 Rupees ...

When it exceeds 200 Rupees and does not exceed 300 Rupees ...

When it exceeds 300 Rupees and does not exceed 400 Rupees ...

and for every 100 Rupees a further Duty of 4 annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.

EXEMPTION.

All transfers of subscription to any of the Government Loans, or other Government Securities.

27. CO-PARTNERSHIP.—Deed or other Instrument of— ...

28. COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...

NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.

29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ...

The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

50 Rupees.

4 Annas.

8 ditto.

12 ditto.

1 Rupee.

8 Rupees.

The same Duty as prescribed for the original Deed, Instrument, or Writing by this Schedule.

8 Annas.



## PROPER STAMPS.

30. Copy attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary, or Dative, or of any part thereof respectively ...	1 Rupee.
31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing. ...	The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 annas; otherwise 8 annas per sheet.
32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...	8 Annas.
For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...	See Schedule B.

## EXEMPTION.

Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.

33. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title Deeds, or Muniment of Title relating thereto, or for all or any of those purposes.	10 Rupees.
34. Deed of Gift or Dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
35. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule. ...	As an Agreement.
36. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act ...	The same Duty as the original when such Duty does not exceed 8 annas.
If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees ...	1 Rupee.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees ...	6 Ditto.
Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.	

## EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil; provided that no fine or premium be paid as part of the same transaction.

(For Madras and Bombay.)

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras or Bombay subject to the payment of Revenue to Government.

A counterpart of a lease includes a Kubulent and the like.

37. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property. ...

38. LEASE.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...

The same Stamp as for a Conveyance.

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

## PROPER STAMPS.

39. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed in value 24 Rupees

Exceeding 24 Rupees but not exceeding 50 Rupees

50	100	250	500	1,000	2,000	4,000	6,000	10,000	25,000	50,000
...	...	...	...	...	...	...	...	...	...	...

and for every additional 25,000 or for any part of every additional 25,000 Rupees

40. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

41. Any lease of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium

When the lease is for a period not exceeding one year.

When the lease is for a period exceeding one year.

Rs.	As.	Rs.	As.
0	4	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	4	0
4	0	8	0
8	0	16	0
16	0	32	0
24	0	48	0
40	0	80	0
100	0	200	0
200	0	400	0
100	0	200	0

The same Stamp as for a lease for a period exceeding one year.

A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.

## EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.

(For Madras and Bombay.)

Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras or Bombay, subject to the payment of Revenue to Government.

42. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B.

If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees

43. Warrant of Attorney to confess Judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act

If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution.

If given as such collateral security as abovementioned

NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities

44. Letter of license from a creditor to his debtor

45. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of Title-Deeds to any property where the same may be made as security for payment of money due or lent at the time

4 Rupees.

1 Rupee.

The same Stamp as for a Bond.

Rupees. Annas.

4 0

5 0

See Schedule B.

Rupees. Annas.

8 0

The same Stamp as for a Bond for the payment of the amount due or lent.



## PROPER STAMPS.

46. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bond fide</i> value.
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity ...	The same Stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...	The same Stamp as for a Deed of Mortgage of such limited sum.
Where the total amount secured by the Mortgage is unlimited ...	An optional Stamp—See Section XXVI of the Act.
49. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where from any other cause the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...	The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees, otherwise a Stamp of eight Rupees.
NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped ...	The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
EXEMPTION.	
Letter of Hypothecation accompanying a Bill of Exchange.	
50. MORTGAGED PROPERTY.—Re-conveyance of— ...	The same Stamp as for an Assignment.
51. MORTGAGED PROPERTY.—Release of an equity of redemption of— ...	The same Stamp as for a Conveyance.
52. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...	Rupees. Annas. 2      0
53. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of Partition—	
When the sharer's portion does not exceed one hundred Rupees in value ...	0      8
Exceeding 100 Rupees and not exceeding 200 Rupees ...	Rupees. Annas. 1      0
" 200 " " " 400 " ...	2      0
" 400 " " " 600 " ...	4      0
" 600 " " " 800 " ...	6      0
" 800 " " " 1,000 " ...	8      0
And for every additional four hundred Rupees, or part thereof ...	2      0
When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...	A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.
54. Policy of Insurance, or other Instrument, by whatever name the same shall be called whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property not of the description mentioned in Article 55—	
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...	Rupees. Annas. 0      8
55. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured—	

		PROPER STAMPS.	
		If executed singly.	If executed in sets of two, each to be stamped.
If the whole sum insured shall not exceed one thousand Rupees ...	<i>Annas.</i>		<i>Annas.</i>
	0 8		0 4
If the sum insured exceed one thousand Rupees, for every one thousand Rupees eight annas if executed singly; and if executed in a set of two, four annas for each number.			
		If executed singly.	If executed in sets of two, each to be stamped.
Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rupees ...	<i>Rupee.</i>		<i>Annas.</i>
	1 0		0 8

If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn if a set of two.

*Note.*—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.

Promissory Note.—See Bill of Exchange.

56. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain. ...

57. Protest of any Bill of Exchange or Promissory Note for any sum of money ...

58. Protest of any Commander or Master of a vessel ...

59. Protest. Notice of intention of—of any Commander or Master of a vessel ...

60. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees. ...

The same Stamp as for a Bond for the payment of the whole amount.

<i>Rupees.</i>	<i>Annas.</i>
2	0
2	0
0	8
0	1

#### GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a *Currency* or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.



## PROPER STAMPS.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

- |   |  |          |
|---|--|----------|
| 61. Release to an Executor or Trustee from his trust ...  | Rupees. 10   | Annas. 0 |
| 62. Schedule referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...  | 0  | 8        |
| 63. Settlement, Marriage Settlement, &c., namely any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ... | The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXXI of the Act. |          |
| 64. Shipping order for or relating to the conveyance of any goods on board of any Ship or Vessel ...  | 1 Anna.  |          |
| 65. WARRANT. Bonded Warehouse— ...  | 8 Annas.   |          |

## GENERAL Exemptions.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

*Note.*—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed to or by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or to or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

*Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.*

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or apportionment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

*NOTE.*—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

## SCHEDULE B.

Referred to in Section XXIX of the Act, containing the Specification of Duties chargeable on Law Papers.

*Application.—See Razeenamah.*

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca) ... }

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority ... }

Rupees. Annas.

0 8

## EXEMPTION.

Bail Bonds in Criminal cases, Recognizance to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees ... }

4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees ... }

8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees ... }

4 Rupees.

The party to whom such Certificate is granted, or his heir or representative, shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ... }

1 Rupee.

Rupees. Annas.

4 0

If passed in the Sudder Court in any suit or appeal ... }

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ... }

0 8

If passed by the Sudder Court ... }

1 0

## EXEMPTION.

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees.

6. Copy of any Revenue or Judicial Proceeding or Order, or copy of any Account, Statement, Report, or the like, filed on record and taken out for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ... }

0 8

*Letters of Administration.—See Probate.*

7. Mooktarnamah, Wakalutnamah, and other powers, filed or presented for the conduct of any case in any Court of Justice or before any Revenue Authority, or before the Revenue Authorities—



		PROPER STAMPS.	
		Rupees.	Annas.
When presented to the Sudder Court	...	2	0
When presented to the Board of Revenue or other chief Controlling Revenue Authority	...	2	0
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the chief Controlling Revenue Authority	...	1	0
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer...	...	0	8

## EXEMPTIONS.

Mookhtarnamahs executed by an Officer or Soldier of the Army.

No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.

8. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having, by any law, the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper of the following value, viz.:—

When presented to the Sudder Court	...	2	0
When presented to any Court below the Sudder Court	...	0	8

## SPECIAL RULE FOR BENGAL.

9. Petition of Appeal to the Board of Revenue or other chief Controlling Revenue Authority	...	2	0
Any other petition or application to the Board of Revenue or other chief Controlling Revenue Authority	...	1	0
Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule presented to any other Criminal Court, or to any other Revenue Office	...	0	8

## GENERAL EXEMPTIONS.

Petition or application presented to any Moonsiff's Court or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (*for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds*), or to any Court of Small Causes constituted under Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter*) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 (*to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal*).

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

All petitions, applications, charges, and informations respecting crimes and offences. Petitions from prisoners, convicts, persons under examination or otherwise in duress, or under restraint of the Court or its Officers.

## EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to cases that fall within Regulation VI. 1828 of the Bombay Code (*for extending in the same manner as in suits before the Courts of Civil Judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII. 1827, or any other now in force.*)

10. PLAINT.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

## SCALE FOR PLAINTS.

If the amount or value of the property claimed does not exceed		16 Rupees	
Above	16 Rupees and not exceeding	32	...
"	32	64	"
"	64	150	"
"	150	300	"
"	300	800	"
"	800	1,600	"
"	1,600	3,000	"
"	3,000	5,000	"
"	5,000	10,000	"
"	10,000	15,000	"
"	15,000	25,000	"
"	25,000	50,000	"
"	50,000	1,00,000	"
"	1,00,000		"

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees

If it exceed 8 Rupees but do not exceed 16 Rupees

If it exceed 16 Rupees but do not exceed 32 Rupees

If it exceed 32 Rupees

In suits for possession instituted under Section XV Act XIV of 1859

NOTE.—(a). In suits for lands paying revenue to Government, not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependant Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for Lakhiraj, Enam, or Rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozaree land, or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling

Rupees.	Annas.
1	0
2	0
4	0
8	0
16	0
32	0
50	0
100	0
150	0
250	0
350	0
500	0
700	0
1,000	0
2,000	0

The same Stamp as for a suit in any other Court.

A Stamp of one-fourth the value prescribed in the foregoing scale.



price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the *Code of Civil Procedure*, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

#### SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of rent or of money in the hands of an Agent, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act, the statement of claim shall be written on paper bearing a Stamp of the value of 8 annas. Provided that in every such suit in which a Decree is passed, the full amount of Stamp Duty prescribed for suits instituted in the Civil Courts shall be entered in the Decree, and shall be charged to the party cast or to the parties respectively in such proportions as the Court or Officer deciding the suit shall deem proper, and the sum not covered by the Stamp on the plaint shall be recoverable by the Collector of the District in the same manner and under the same rules as an arrear of revenue or rent.

11. *Probate and Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XL of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)*

Rupees.	Annas.
4	0

12. Razeenamah, Ruznamah, Soolunamah, or the like, that is to say:—

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer

To be charged as in Petitions.

#### SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 of the *Bombay Code* (for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the land and its produce of the Government and the subject of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps as are in force as above for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of judgments; any additional piece of paper required for such copies do not require to be stamped.

M. WYLIE,  
Depy. Secy. to the Govt. of India,  
Home Department.

THE following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862 :—

## HOME DEPARTMENT.

## LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Laborers to the French Colonies) was referred, have the honor to report that we have considered the Bill, and that we have no amendments to suggest.

(Sd.) W. RITCHIE.  
" H. FORBES.  
" DAVID COWIE.

The 13th February 1862.

M. WYLIE,  
Depy. Secy. to the Govt. of India,  
Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee with instructions to make a report thereon in a fortnight :—

*A Bill to protect the personal dignity of His Majesty the King of Oude.*

WHEREAS it is expedient, with a view to protect the personal dignity of the King of Oude, in accordance with the promise made to His Majesty on the part of the British Government, that His said Majesty should be partially exempted from the jurisdiction of the Civil, Criminal, and Revenue Courts; It is enacted as follows :—

I. His Majesty the King of Oude is hereby declared to be, and is, exempt from the jurisdiction of the Criminal Courts, except in regard to offences punishable with death under the Indian Penal Code. Except for such offences, no Criminal Court or Magistrate shall enquire into any complaint, or issue any summons or warrant, against His said Majesty.

II. No Police Officer or other person shall arrest His said Majesty without warrant, and no Police Officer or other person, charged with the execution of a warrant either to arrest any person or to search for any thing, shall enter into or remain in any house in which His Majesty may at the time be residing, except in the presence and with the sanction of the Officer appointed to be Agent with His Majesty on the part of the British Government.

III. If any complaint be made or information preferred against His said Majesty for any offence other than the offences excepted in Section I of this Act, the Officer appointed to be Agent with His said Majesty may enquire into the case and make a report thereon to the Governor-General in Council, and the

Governor-General in Council, on receipt of any such report, may issue a Commission for the trial of such offence, and may vest the said Commission with any of the powers vested in any Court by the Code of Criminal Procedure. Provided that, in case of conviction, the said Commission shall not pass sentence, but shall report its judgment to the Governor-General in Council, who may thereupon give such directions, in respect to His said Majesty, as the exigency of the case may seem to require.

IV. No writ or process shall at any time be sued forth or prosecuted against the person, goods, or property of His said Majesty, unless such writ or process shall be so sued forth or prosecuted with the consent of the Governor-General in Council, first had and obtained, such consent

to be testified by the signature of a Secretary to the Government of India, and any writ or process which shall at any time be sued forth or prosecuted against the person, or goods, or property of His said Majesty, without such consent as aforesaid, shall be utterly null and void.

V. His said Majesty shall not be required to appear personally as a witness in any Court, or before any Commissioner appointed by any Court, to be examined or make affidavit when his evidence or affidavit is required in any Civil or Criminal suit or proceeding.

VI. When the evidence of His Majesty is required in any such Civil or Criminal suit or proceeding, the Court or the party requiring the same shall cause to be prepared interrogatories in writing for the examination of His said Majesty. If the case is one in which any other party in such suit or proceeding would, by law, have a right to cross-examine, such party shall be at liberty to prepare cross-interrogatories. The interrogatories and cross-interrogatories (if any) shall be transmitted to the Officer appointed to be Agent with His said Majesty, who shall exhibit the same to His said Majesty, and take down in writing His Majesty's answers thereto given on solemn affirmation. The interrogatories, with the answers thereto, shall be returned to the Court before whom the suit or proceeding is pending, together with a certificate from the said Officer appointed to be Agent, of the answers of His said Majesty having been duly taken.

VII. When any affidavit is required to be sworn by His said Majesty in any Civil or Criminal suit or proceeding, such affidavit shall be taken and sworn before the said Officer appointed to be Agent, who shall return such affidavit with a certificate of its having been duly sworn to the Court or Officer before whom the same is to be used.

VIII. Except with the consent of His said Majesty, no person other than the said Officer appointed to be Agent shall be entitled to be present when His said Majesty is being examined on interrogatories or sworn to any affidavit under the provisions of this Act.



IX. The answers to interrogatories or affidavit Examination, &c., of His said Majesty taken and taken under the Act, sworn under the provisions of admissible in evidence and subject to the same objections as if such answers or affidavit had been taken or sworn in open Court or under a Commission.

#### STATEMENT OF OBJECTS AND REASONS.

AFTER the King of Oude had refused to accept the Treaty proposed to him in 1856, and had placed himself in entire dependence upon the pleasure of the British Government, a pension of twelve lakhs of Rupees a year was offered to His Majesty. This offer was coupled with certain other conditions, among which were these, that His Majesty should not be deprived of any of the titles or dignities which he had enjoyed; that he should be permitted to enjoy them during his life; and that all deference and respect and every royal honor should be paid to the King as long as he might live.

It was also proposed to His Majesty that the peculiar jurisdiction within certain limits, which had been reserved to His Majesty in the Treaty, should be reserved to His Majesty undiminished during his life-time.

But the King having come to Calcutta, and taken up his residence at Garden Reach, and having sent a deputation to England to endeavour to obtain restitution of the Kingdom which he had forfeited, did not then accept the offer made to him, or come to any arrangement with the Government.

When the Mutiny broke out, it was found necessary, as a measure of precaution, to place the King under arrest, and to keep him in confinement as a State Prisoner in Fort William. He was released as soon as his personal liberty was thought consistent with the public safety, and he then addressed the Government, begging that his dignity and authority might be restored to him, and that he might be relieved from his pecuniary difficulties.

The following extracts from the letter of the Secretary to Government, dated the 6th September 1859, contain all that is important in the orders of Government passed upon the King's application:—

"3. You will also inform His Majesty, with respect to his wish for the restoration of his dignity and authority, that the Governor-General in Council earnestly advises His Majesty to cast from his mind all expectation whatever, that the authority of the British Government over the Province of Oude will ever be relaxed. The decision of the Government of England has been declared upon this point, and it is final.

"4. But as concerns the personal dignity of the King, you will assure His Majesty that it will not cease to be respected and protected by the Governor-General in Council, and that no suitable mark of the honor due to his rank will be wanting.

"5. On one point, however, the Governor-General in Council must depart from the former purpose of the Government as expressed to His Majesty in 1856. It was then contemplated that His Majesty should continue to exercise jurisdiction and to administer justice within the limits of his residence in which he might take up his abode. This privilege can now no longer be conceded to any person, however high his position, who is resident within British Territory. It is necessary that in every part of the British dominions the law should be paramount, and although the King may be certain that the administration of this law shall never be allowed to trench upon the respect which the Governor-General in Council desires to show to His Majesty personally, and to His Majesty's family, His Excellency can no longer sanction the exercise by His Majesty of an independent jurisdiction within the precincts of His

Majesty's residence, or the immunity of any of his Officers and attendants from the ordinary operation of the law. Provision, however, will be made for serving legal process within the precincts of His Majesty's residence, through the Officer who may be appointed Agent with His Majesty on the part of the British Government.

"9. The King is aware that an income of twelve lakhs of Rupees a year was tendered to him by the British Government in 1856, and that it is in no way owing to that Government that His Majesty did not at once come into the receipt of that sum. Recent events have made no difference in the desire of the British Government that His Majesty's expenses should be amply and liberally met. Therefore the provision of twelve lakhs a year is still open for the King's acceptance, and payment of it will commence from the day on which that acceptance shall be signified."

The King accepted these proposals. It will be observed that all that was offered to the King in 1856, was offered again to His Majesty in 1859, with the one single exception of an independent jurisdiction. His Majesty is therefore entitled, under the promise of the British Government, to the continuance during life of his titles and dignities, of all deference and respect, and of every royal honor; and His Majesty has been expressly assured that, though in every part of the British dominions the law must be paramount, though he therefore cannot be allowed to exercise an independent jurisdiction, and though his Officers and attendants can have no immunity from the ordinary operation of the law, the administration of this law shall never be allowed to trench upon the respect which the Governor-General in Council desires to show to His Majesty personally and to His Majesty's family.

The only step yet taken to fulfil this assurance has been to provide by Act XIV of 1860 for the service of Civil and Criminal process within the limits of the King's residence, through the instrumentality of the Officer appointed to be Agent with His Majesty on the part of the British Government. But this Act gives no special immunity to the King, and makes his legal position precisely the same as that of the members of his family, and of his dependants. A case has recently arisen in which His Majesty having become defendant in a suit brought against him in the Civil Court, was required by the Court to answer certain interrogatories in the presence of the plaintiff and his Attorney. Such a requisition is undoubtedly legal, but it subjects the King to an indignity from which he ought to be protected. It is also reported that the King may be required to attend in person before the Judges of the Supreme Court to give evidence in a case pending in the Court of Common Pleas, a position altogether incompatible with royalty and with the respect due to His Majesty.

These circumstances have led the Governor-General in Council to consider what legislative measure is necessary, in order fully to carry out the intention with which the orders of the 6th September 1859 were conveyed to His Majesty, and to place His Majesty in a position to which his birth, his actual tenure of Sovereignty during a long period, and his misfortunes, give him a strong claim, and which has been guaranteed to him by the express terms of a promise.

This Bill is the result. It exempts the King from the jurisdiction of the ordinary Criminal Courts and from the action of the Police, in all cases except those of treason or murder; but it provides for the creation of a special tribunal to try offences of a less heinous description if His Majesty should be charged with any such offence, and, in the event of conviction, empowers the Government to deal with His Majesty as it may think proper.

It protects the person and property of the King from any process of the Civil Court issued without the consent of the Government, and places him in this respect on the same footing as that which has been conferred by law on the Nawab of the Carnatic. It exempts His Majesty also from attendance in the Courts as a witness, and prescribes the mode in which his evidence is to be taken.

It leaves untouched the members of the King's family, who, it is thought, are sufficiently protected by the existing law, and gives no exemption to his dependants beyond that which they now enjoy while residing in the premises belonging to His Majesty.

(Sd.) CECIL BEADON.

The 12th February 1862.

M. WYLIE,  
Deputy Secy. to the Govt. of India,  
Home Department.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee who will make a report thereon after the 8th of June next:—

*A Bill for the better protection of the Public against bad Coin.*

WHEREAS it is expedient to provide for the prevention of the circulation of bad Coin, and for the protection of the public in respect of such Coin; It is enacted as follows:—

I. The following words and expressions in this Act shall have the meaning hereby assigned to them, unless there be something in the subject or context repugnant to such construction.

The word "Coin" denotes a metal used as money, stamped and issued by the authority of some Government in order to be so used.

The words "Queen's Coin" denote Coin stamped and issued by the authority of the Queen, or of the Government of India, or of the Government of any Presidency, or of any Government in the Queen's Dominions.

The words "Counterfeit Coin" include any false Coin and any genuine Coin which shall have been gilt, silvered, washed, colored, or cast over or altered, so as to resemble or be apparently intended to resemble or pass for any Coin of a higher denomination, and any metal or piece of mixed metals, which shall have been caused to resemble Coin with the intent to imitate the same, whether the imitation shall be exact or not.

The words "British India" denote the Territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better Government of India."

The word "Government" denotes the person or persons authorized by law to administer the Executive Government in any part of British India.

The word "Magistrate" includes all persons exercising all or any of the powers of a Magistrate, by whatever designation they may be called. In the Presidency Towns or in the Stations of Prince of Wales Island, Singapore, and Malacca, it shall

include a Magistrate of Police and the Commissioner of Police. In any case in which a European British subject is found in, or is charged with, the possession of Coin or of any other article, the possession of which is referred to in this Act, it shall include a Justice of the Peace.

The word "person" includes any Company, Association, or body of persons, whether incorporated or not.

Where the having any matter in the possession of any person is mentioned in this Act, it shall include the having of it in his personal custody or charge; and also the knowingly or wilfully having it in the custody or possession of such person's wife, clerk, or servant, or of any person authorized by such person temporarily or on a particular occasion, on account of such person in any dwelling-house or building, lodging, field, or other place open or enclosed, whether belonging to or occupied by himself or not, and whether such matter shall be so had for his own use or benefit, or for that of any other person.

Gender. Words importing males include females.

Words importing the singular number include the plural number, and words importing the plural number include the singular.

II. Every instrument or material used or intended to be used for the purpose of counterfeiting Coin or for performing any operation on any Coin which diminishes the weight or alters the composition of that Coin, and all filings or clippings of gold or silver, or gold or silver in bullion, dust, solution, or otherwise, which shall have been produced or obtained by diminishing or lightening any Coin, shall be forfeited.

Forfeiture of instruments or materials used to counterfeit Coin, &c. on any Coin which diminishes the weight or alters the composition of that Coin, and all filings or clippings of gold or silver, or gold or silver in bullion, dust, solution, or otherwise, which shall have been produced or obtained by diminishing or lightening any Coin, shall be forfeited.

III. Every counterfeit Coin and every Coin on which any operation shall have been performed, which alters its composition or diminishes its weight, shall be forfeited, whenever the person in possession of the same shall have committed any offence in respect of such Coin, or shall have the same in his possession without lawful authority or excuse, or shall not have paid or given for the same the full value which the Coin, if it purport to be a Queen's Coin current in British India, imports or was apparently intended to import, or the full market value of the Coin at the place where he received the same, if the Coin do not purport to be a Queen's Coin current in British India: or shall, when he received the same, have had notice or reason to suspect that the same was not genuine, or was not of full weight, or had been in any way impaired or illegally dealt with.

In what cases counterfeit Coin shall be forfeited. Coin which shall have been diminished in weight shall not have committed any offence in respect thereof, and shall have the same in his possession with lawful authority or excuse, and shall have paid or given for the same the full value which the Coin, if a Queen's Coin current in British India and if genuine and of full weight, imports or was apparently intended

IV. When the person in possession of any Coin which shall have been diminished in weight shall not have committed any offence in respect thereof, and shall have the same in his possession with lawful authority or excuse, and shall have paid or given for the same the full value which the Coin, if a Queen's Coin current in British India and if genuine and of full weight, imports or was apparently intended

In what cases diminished Coin shall be returned to the person in possession. Coin which shall have been diminished in weight shall not have committed any offence in respect thereof, and shall have the same in his possession with lawful authority or excuse, and shall have paid or given for the same the full value which the Coin, if a Queen's Coin current in British India and if genuine and of full weight, imports or was apparently intended



to import, or the full market value of the Coin at the place where he received the same, if the Coin be not a Queen's Coin current in British India, and shall have received the same without any notice or reason to suspect that the same was not genuine or was not of full weight, or had been in any way impaired or illegally dealt with, such Coin, when the same shall no longer be required in evidence, shall, after being so cut, broken, bent, or defaced, as provided by Sections VI, X, and XI respectively of this Act, be returned to such person.

V. Provided that in every case mentioned in Sections III and IV of this Act, the burden of proving that the Coin was in his possession with lawful authority or excuse, and of proving that he had paid or given full value for the same, as hereinbefore described, and that he had received the same without any such notice as aforesaid, shall lie on the person in possession of the said Coin. On failure of such proof to the

On failure of proof, &c., Magistrate to declare Coin forfeited. satisfaction of any Magistrate before whom the said Coin may be brought, or on failure of any person to appear and claim any Coin as aforesaid when seized and brought before a Magistrate, such Magistrate shall declare the said Coin to be forfeited.

VI. When any Coin shall be delivered or offered to any person who shall suspect the same to be counterfeit, or to have been altered in composition, or to have been diminished in weight otherwise than by lawful wearing, or when any Queen's Coin which would, if of due weight, be a legal tender in British India, shall be delivered or offered to any person who shall suspect the same to have been so diminished in weight, whether by lawful wearing or not, as not to be a legal tender, it shall be lawful for such person to cut, break, bend, or deface such Coin.

VII. If in such case it shall appear that the said Coin is counterfeit, or has been altered in composition, or has been diminished in weight otherwise than by lawful wearing, or in the case of a Queen's Coin, which would, if of due weight, be a legal tender in British India, has been so diminished in weight, whether by lawful wearing or not, as not to be a legal tender, the person delivering or offering the same shall bear the loss thereof.

VIII. If the said Coin shall be genuine Coin of the denomination of which it purports to be, and shall not have been altered in composition, and shall not have been diminished otherwise than by lawful wearing, and shall (in the case of a Queen's Coin, which would, if of due weight, be a legal tender in British India), be of due weight as a legal tender, the person cutting, breaking, bending, or defacing such Coin shall receive the same as a Coin of the denomination of which it purports to be.

IX. If in such case any dispute shall arise whether such Coin be counterfeit, or whether it has been so altered or so diminished as aforesaid, it shall be heard and finally determined in a summary manner by a Magistrate, who is hereby empowered to examine upon oath or solemn affirmation as well the parties as any other person, in order to the decision of such dispute.

X. In case of such dispute as aforesaid, it shall not be necessary that the Coin in dispute shall be cut, broken, bent, or defaced before the said dispute shall be heard and determined by the Magistrate, but the said Coin shall, in all cases, be produced before the Magistrate, and if he shall determine that the same is counterfeit, or has been altered or diminished as aforesaid, he shall either cause the same to be cut, broken, bent, or defaced in his presence; or, if he shall think that the same may be required to be adduced in evidence in any criminal proceedings relating thereto, may impound and detain the same for that purpose.

XI. Every Officer of the Government to whom any Coin is delivered or offered in payment of any of the revenues of, or of any sum due to, the Government, or otherwise, on account of Government, which Coin he shall suspect to be counterfeit, or to have been so altered or diminished as in the 6th Section of this Act mentioned, is hereby required to cut, break, or deface such Coin: subject to the provisions in the 7th, 8th, 9th, and 10th Sections contained.

XII. If any person shall find in any place whatever, or in the custody or possession of any person having the same, without lawful authority or excuse, (1st) any counterfeit Coin or metal; or (2nd) any Coin on which any operation shall have been performed, whereby it has been altered in composition or diminished in weight, or so altered in appearance as to resemble Coin of a different description or of higher value; or (3rd) any instrument or material whatever adapted or intended for the counterfeiting of Coin; or (4th) any filings or clippings, or any gold or silver in bullion, in dust, or solution, which shall have been produced or obtained by diminishing or lightening any gold or silver Coin, it shall be lawful for the person so finding or discovering to seize the Coin, instrument, material, filings, or clippings, or gold or silver, and carry the same forthwith before some Magistrate.

XIII. Whenever any such instrument or material as aforesaid, or any such clippings or filings, or gold or silver in bullion, dust, solution, or otherwise as aforesaid, or any such counterfeit Coin or Coins as are hereinbefore declared to be forfeited, shall have been brought before any Magistrate, whether under the provisions of this Act, or under a search-warrant or other process issued under the Code of Criminal Procedure, or Act XIII of 1856 *(for regulating the Police of the Towns*

of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales Island, Singapore, and Malacca), or any other Act, or otherwise, the same, after they shall have been produced in evidence, or when they shall have been produced before a Magistrate, and shall not be required to be given in evidence before any other Court, shall forthwith be delivered up as forfeited to the Government or to any person authorized by the Government to receive the same.

#### STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for the mode of dealing with counterfeit Coin, and with Coin originally genuine, which has been tampered with or reduced in weight.

The Statutes and Acts in force in India previously to the passing of the Penal Code had provided for the punishment of certain offences against the Coin. These provisions were in many respects imperfect, and have been now superseded by the Indian Penal Code, the enactments of which provide in a most salutary manner for nearly every offence connected with the Coin for which it is desirable to provide a special punishment. But no enactment has hitherto been passed in India defining the rights or duties of the public, or of the Officers of the Government, in respect of false Coin and damaged Coin: and much uncertainty has hitherto existed on the subject, especially as to the right of private individuals to break up, in order to withdraw from circulation, Coin which has been offered to them and which they see to be counterfeit or diminished in weight, and as to the extent to which such Coin, if broken up, and the materials, are forfeited to the Government, or can be reclaimed by the persons who offered them. The present Bill seeks to define and to place on a just and convenient footing the rights and duties, both of the Government and its Officers and of the public generally, in respect to such Coin.

The first question to determine in such a case is to whom the materials of the false or deteriorated Coin belong, and how far such Coins are to be considered as forfeited to the State.

In the recent consolidation of the Statute Law relating to offences against the Coin in England, as well as in the Acts thereby consolidated, it seems to be assumed, though it is not positively enacted, that all false and counterfeit Coin shall be absolutely forfeited to the Government. For it is provided that whenever any such Coin shall be brought before a Justice of the Peace, whether any offender be charged before him or not, they shall, when they have been produced in evidence or upon seizure if they

Section 27.

shall not be required to be produced in evidence, be delivered up to the Officers of Her Majesty's Mint, or to the Solicitors of the Treasury.

No such provision is made in regard to Coin originally genuine, which has been impaired or diminished by guilty means, although, where any offence has been established in respect to such Coin, there can be little doubt that it would, in England, be treated as forfeited.

There is, however, a marked distinction in practice between offences in relation to the Coin in England and in India. In England, whether from the superior skill of the false coiner, or the greater carelessness of those upon whom false Coins are passed, it is rare that a counterfeit Coin is of much intrinsic value. The metal or preparation which is made to do duty for the standard metal is there altogether base; whereas, in India, instances have occurred of coinage to a large extent of Coins of a metal comparatively

but little inferior in value to that of the pure standard, so as to leave the coiner's profit but a small percentage of the actual value of the Coin passed off. The hardship therefore resulting to an innocent party who receives a false Coin, or it may be a number of false Coins, for full value, from an absolute forfeiture of the Coin to the Crown, would be greater in this country than in England. The metal used is more calculated to deceive even the vigilant, and the intrinsic value of the Coin received by him after it has been broken up is much greater.

It is proposed in the present Bill to declare all Coin which is either counterfeit or has been criminally tampered with, forfeited in the hands of any person who has committed any offence in respect of it, or who has the same in possession without lawful authority or excuse, or who has not given full value for it, or who has taken it with notice of some flaw in it.

But where the holder of the Coin has committed no offence, and has lawful authority or excuse for its possession, and has given full value for it without notice of any flaw, he will be entitled to receive it back after it has been broken up, so as no longer to be capable of being circulated as Coin. The burden of proving both lawful authority or excuse, and payment of full value without notice, is thrown upon the person in possession of the Coin, failing which proof, the Coin will be absolutely forfeited to the Government.

It seems obviously necessary to require proof both of lawful authority or excuse, and of the giving of value without notice, as a condition to the restoration of the Coin. If proof of lawful authority or excuse alone were required, a policeman or informer, who had taken possession of a false Coin, in order to bring it before a Magistrate, or the finder of such a Coin in a hidden place of deposit, might keep it. If proof of value only were required, a person who had taken the Coin in payment of goods delivered by him with a knowledge that there was something wrong about the Coin, might keep it. In all such cases the Coin ought obviously to be forfeited, whatever its value may be, and it is only in cases of complete good faith and fair vigilance that the Coin should be restored.

All dies and instruments used for the purpose of counterfeiting the Coin or for unlawful coining operations generally, and all silver filings and clippings, and other kinds of Coin illegally operated on, are declared absolutely forfeited.

The Bill provides that, where a Coin is tendered to any person who suspects it to be counterfeit or to have been altered in composition or diminished otherwise than by lawful wear (which three operations are treated as crimes by the Penal Code), he shall be at liberty to break it up or deface it, so as to prevent its further circulation. If the suspicion prove well founded, the person offering the Coin must bear the loss. If the suspicion prove unfounded, the person breaking or defacing the Coin must receive it as a Coin of full value. Where the person offering the Coin asserts its genuineness, the dispute may be settled at once summarily by any Magistrate, who will, if the Coin prove bad, see that it is broken up. These provisions agree in substance with those which have been for many years in force in England, and which have been lately re-enacted in the Consolidation Act of last Session. I propose, however, to extend this provision to one case which is not provided for by the English Statute, that of the Queen's Coin current and a legal tender in British India, which has been so diminished, whether by lawful wear and tear, or by unlawful means, as not to be a legal tender. The reason for causing such Coin to be defaced so as to withdraw it from circulation, appears to be as strong as that applicable to Coin diminished by the process commonly called sweating, for the chemical means of diminishing the weight of the Coin, without leaving



any apparent trace on the Coin itself of any operation having been performed, are now so potent and so subtle, that if the person to whom Coin is tendered which he sees to be short of weight be justified in breaking it up, or in taking the person offering it before a Magistrate only in case of its turning out that some unlawful operation has been performed upon it, there will be every inducement to avoid the trouble and risk attendant on such a course.

These provisions are, under the present Bill, optional with regard to the public generally, as they appear to be in England. To impose a positive obligation on all to whom a suspicious Coin may be tendered in the course of business, and in good faith, will be burdensome on the individual, however useful it might be for the protection of the circulation. But they are rendered compulsory on all Revenue Officers, and all Officers receiving payment on account of the Government. It clearly ought to be the duty of such Officers to do their utmost to prevent the circulation of false or dishonest Coin, not merely by refusing it, but by seeing that steps are taken to punish the offender, where there is proof of an offence, and by causing the withdrawal of the Coin from circulation. In fact, the practice now proposed to be enacted has been followed at the General Treasury for some years, as will be seen by the correspondence which took place in 1859: but the absence of any simple mode of determining dispute by going before a Magistrate, exposes such a course of proceeding in doubtful cases to some difficulty.

The powers conferred by the English Consolidation Act, on individuals or Police Officers to search for or bring before a Magistrate without warrant false Coin or Coin altered in composition or unlawfully diminished in weight, or gold or silver filings, bullion, or solution, the proceeds of Coin tampered with, are conferred by this Bill.

(Sd.) W. RITCHIE.

*The 22nd January 1862.*

From the Sub-Treasurer, Fort William, to the Secretary to the Government of India, Financial Department, No. 308, dated the 21st January 1859.

SIR,—I HAVE the honor to state that much inconvenience and risk is experienced at this Office from the constant tender of plugged and counterfeit Rupees in payment of money by the public into the General Treasury, and that as the practice of allowing such Rupees, after they have been tendered, to be returned to the holders, leads to the same base Coins being brought to the Treasury over and over again, I have the honor to solicit that you will be so good as to obtain the orders of Government, should Government consider with me that such orders are necessary, empowering the Sub-Treasurer to mutilate and divide into two all plugged and counterfeit Rupees that may be tendered in the General Treasury, in the same manner as the Collectors of Land Revenue are empowered, under the Circular of the Accountant, Revenue Department, No. 431, dated 14th July 1832, issued in compliance with the orders of the Sudder Board of Revenue, to mutilate all base Coins found in remittances from one Government Treasury to another.

2. In connection with the above subject, I have the honor to state for the consideration of Government, that a large number of light weight Rupees are in circulation in Calcutta, and which are frequently tendered by the public for payment into the General Treasury. These Coins have been either clipped or filed and silver taken from them, or, from the recent system of electro-plating, a considerable quantity of silver is extracted from Rupees by means of chemical process without this being so apparent as to admit of ready detection. Under the above circumstances, I would submit that it is desirable that the matter should receive the consideration of Government with a view to very stringent rules being enacted for the preservation of the integrity of the Coin, and the safety of the public.

No. 906, FINANCIAL DEPARTMENT, FORT WILLIAM, THE  
12TH FEBRUARY 1859.

FORWARDED to the Government Solicitor, with a request that he will obtain the opinion of the Advocate-General as to what powers the law confers upon the Government in dealing with the Coins referred to by the Sub-Treasurer, and with the parties who tender them at the General Treasury.

*Extract from the Opinion of the Advocate-General, dated  
19th February 1859.*

I THINK the law now in force in India with reference to false Coins is defective, and that application should be made to the Legislature to pass an Act corresponding in substance with the Statute 2 and 3 Wm. 4, c. 34, which has never been introduced into this country, and which provides for several cases wholly omitted by the 9 Geo. 4, c. 74, Sections 73, 74, and 75, and Act XXXI of 1839, the Acts now in force here with respect to offences against the Mint.

2. The Act 2 and 3 Wm. 4, c. 34, (Section 13) provides expressly for the course to be adopted with reference to Coin counterfeit, or diminished otherwise than by reasonable wearing, in the possession of innocent persons, and authorizes the Teller of Her Majesty's Exchequer and Receiver of Revenue, as well as other persons, to break and deface such Coins. Such provision, as well as that contained in Section 14, authorising the seizure of counterfeit Coin in the mode therein pointed out, would be extremely useful in this country.

6. The powers of the Revenue or other Officers of Government to break up or destroy genuine Coins, which have been unlawfully tampered with, but which are presented by innocent holders, are very ill defined at common law, and special provisions for breaking up counterfeit Coin, or Coin unlawfully diminished have been so often introduced by Statute,\* that an inference arises that some statutory authority is necessary in order to afford a complete protection to the Officers so dealing with Coins.

7. My own opinion certainly is that any Officer of Government to whom counterfeit Coin is tendered, even by an innocent holder, is fully justified, without any legislative authority, in cutting or breaking in two such Coin, returning the pieces to the holder, if no suspicion attach to him, or to any one who can be traced through him.

8. But the question is more difficult as to genuine Coin which has been unlawfully tampered with. I am inclined to think, however, that if such Coin has been actually "fraudulently clipped, filed, drilled, defaced, or debased," within the meaning of Act XXXI of 1839 (which would include the cases of plugging referred to by Mr. Harvey), the Government Officers would be safe in cutting or breaking in two such Coins, returning the pieces (without loss of any of the particles) to the innocent holder. I cannot see that the latter could sustain any damage that the law would recognise by the act, as he could not himself make use of the Coin as a genuine Coin after being apprised of its having been unlawfully dealt with, without a crime, and the value of the Coin for any lawful purpose would not be diminished by its being broken in two.

9. Whether the course be strictly justifiable in the present state of the law or not which is very doubtful, I strongly advise its immediate adoption at the Treasury and by all Revenue Officers, as a protection to the public against the circulation of Coin illegally depreciated, which there is a strong moral obligation on the Government to afford.

10. When the Coin has been diminished or impaired otherwise than by any of the five modes specified in Act XXXI of 1839, for example by sweating through a chemical process, which does not deface or debase the standard, much greater difficulty will exist. Where it is quite certain that the diminution is owing to some chemical or unlawful process wilfully applied, I am inclined to think the Government Officers breaking it in two will be practically safe. For any subsequent uttering such Coin with knowledge of its character would, in any view, be a misdemeanor at common law, though not a statutable offence, and therefore it is difficult to see what legal damage the innocent holder in receiving back the pieces could sustain. But extreme caution will be necessary in dealing with such cases, because if the lightening or diminution of the Coin can be attributed to fair wear and tear, or to lawful means, (the burden of negating which would be on the Officer breaking it) I think it clear that he would be exposed to an action by the innocent holder.

(Sd.) W. RITCHIE.

M. WYLIE,

Depty. Secy. to the Govt. of India,  
Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee who will make a report thereon after the 8th of June next:—

*A Bill to amend Chapter XII of the Indian Penal Code and to provide for certain offences against the Coin.*

WHEREAS it is expedient to amend Chapter XII of the Indian Penal Code and to provide for certain offences against the Coin; It is enacted as follows:—

I. The following Sections shall be added to the Indian Penal Code, and shall be read and taken as part of Chapter XII thereof and shall be numbered as Sections 254a and 254b of the said Code:—

254a. Whoever shall without lawful authority or excuse, (the proof whereof shall lie on the person accused), have in his possession or custody any filings or clippings or any Gold or Silver in bullion, dust, solution, or otherwise, which shall have been produced by impairing, diminishing, or lightening any Gold or Silver Coin in use or commonly received as money in British India, whether a legal tender or not, having known at the time when he became possessed thereof, that the same was produced or obtained by impairing, diminishing, or lightening any Coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine, and if the Coin impaired, diminished, or lightened be the Queen's Coin, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

254b. Whoever, without lawful authority or excuse (the proof whereof shall lie on the person accused), shall have in his possession or custody any greater number than five pieces of counterfeit Coin or of Coin diminished in weight otherwise than by lawful wear, shall be punishable with fine which may extend to forty Rupees and shall not be less than ten Rupees for every such piece of Coin which shall be found in the possession or custody of such person, besides forfeiting such Coin.

II. In any proceedings or judgments under the said Indian Penal Code, or under the Code of Criminal Procedure, it shall be sufficient to describe the said Sections as Sections 254a and 254b of the Indian Penal Code.

III. Any person, whether a European British subject or not, who shall be guilty of the offence described in the said Section 254b of the Indian Penal Code, as hereinbefore set forth, shall be punishable for such offence by any Magistrate of Police in any of the Presidency Towns of Calcutta, Madras, or Bombay, or by any Magistrate, Joint Magistrate, or Subordinate Magistrate or Officer lawfully exercising any of the powers of a Magistrate, within whose jurisdiction the Coin or the person charged may be found.

(2.) Provided that in such case it shall not be competent to a Subordinate Magistrate of the 2nd class to impose a fine exceeding 100 Rupees, or to a Subordinate Magistrate of the 1st class to impose a fine exceeding 500 Rupees. But it shall be competent to the Magistrate, or Joint Magistrate of a District, or to any Officer authorized to exercise the powers of a Magistrate to impose a fine to the full extent authorized by the said Section 254b.

(3.) Any person hereby punishable by a Magistrate of Police, shall be punishable by summary conviction according to the provisions of Act XIII of 1856 (*for regulating the Police of the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca*), and Act XLVIII of 1860 (*to amend Act XIII of 1856*).

IV. The offences specified in the said Sections hereinbefore numbered 254a and 254b, when committed or tried in any place in which the Code of Criminal Procedure is in operation, shall be subject to all the provisions in the said Code of Criminal Procedure contained, except as in Section III of this Act specified.

V. The Schedule annexed to this Act shall be added to, and shall be read and taken as part of the Schedule to the Code of Criminal Procedure.



VI. And whereas the provisions of the Indian Penal Code do not extend to the Settlement of Prince of Wales' Island, Singapore, and Malacca, and it is necessary to make provision for the punishment of the offences specified in the Sections mentioned (Sections 254a and 254b) respectively, when committed within the said Settlement; it is enacted as follows:—

Whoever shall, within the Settlement of Prince of Wales' Island, Singapore, and Malacca, commit any offence specified in the Section hereinbefore numbered 254a, shall on conviction be liable to imprisonment with hard labor for a term not exceeding three years and to fine; and if the Coin impaired, diminished, or lightened be a Queen's Coin (that is to say, a Coin stamped or issued by authority of the Queen, or of the Government of India, or of the Government of any Presidency or of any Government in the Queen's Dominions), shall be liable to imprison-

ment with hard labor for a term not exceeding five years and to fine.

VII. Whoever shall, within the Settlement of Prince of Wales' Island, Singapore, and Malacca, commit any offence specified in the Section hereinbefore numbered 254b, shall on conviction thereof before a Magistrate of Police or a Justice of the Peace of the said Settlement, besides forfeiting the said Coin, be liable to a penalty not exceeding forty Rupees and not less than ten Rupees for every piece of Coin of the description mentioned in that Section which shall be found in the possession or custody of such person.

VIII. In case any penalty imposed in the last preceding Section shall not be forthwith paid, it shall be lawful for such Magistrate or Justice of the Peace to commit the offender to gaol, there to be kept to hard labor for the space of three months or until such penalty shall be sooner paid.

1.	2.	3.	4.	5.	6.	7.
Section.	Offence.	Whether the Police may arrest without Warrant or not.	Whether a Warrant or a Summons shall ordinarily issue in the first instance.	Whether bailable or not.	Punishment under the Indian Penal Code.	By what Court triable.
254a	Possession of Gold and Silver clippings or filings or Gold or Silver in bullion, solution, or otherwise produced by impairing the Coin, with the knowledge that it was so produced.	May arrest without Warrant.	Warrant.	Not bailable.	Imprisonment of either description for three years, or fine, or both.	Court of Session.
254b	Possession without lawful authority or excuse of any greater number than five pieces of counterfeit Coin, or of Coin diminished in weight otherwise than by lawful wearing.	Shall not arrest without Warrant.	Summons.	Bailable.	Fine.	Any Magistrate.

#### STATEMENT OF OBJECTS AND REASONS.

THIS Bill provides for two classes of offences against the Coin for which no provision is made by the Penal Code, but which are punishable in England under the English Consolidating Act, and for which the experience of those conversant with the subject in this country, as well as my own so far as it goes, leads me to think that a punishment should be provided here.

The first is the offence of unlawfully having in possession gold or silver filings or clippings, or gold or silver in solution, bullion, or otherwise, produced by diminishing or lightening genuine Coin, with the knowledge that such gold or silver was so produced.

The Penal Code contains provisions dealing with the analogous case of unlawful possession of coining instruments used as dies, &c., and it was possibly thought that the possession of the proceeds of Coin illegally impaired, would be evidence of the offence of having impaired the Coin, or of having abetted such offence, and consequently that it was not necessary to treat it as a substantive offence. Cases, however, may arise in which no moral doubt can exist of the guilt of the person found in possession of such filings or proceeds of Coin, and yet where it might be impossible to convict of any of the offences specified in the Code; and the same reasons which have long existed in England for making the possession with guilty knowledge a substantive offence exist also, perhaps still more strongly, in India. Where

there is reason to suppose that the actual lightening of the Coin has been effected by one man who has brought the proceeds in the shape of filings or solution to another for sale or deposit, the possession, with guilty knowledge by the defendant, is analogous in regard to the original offence against the Coin to that of the receiver of stolen goods in regard to the original theft. Both are equally principals in crime, and the receiver is treated as a substantive offender, being generally thought a far more dangerous culprit than the man who committed the original offence.

This offence is punishable by the present Bill with imprisonment for three years, or, when the Coin defaced is a Queen's Coin, the offender is, in accordance with the principle of the Penal Code, visited with a heavier punishment extending to five years.

The second class of cases provided for by the present Bill is that of mere possession, without lawful authority or excuse, of more than a certain number of pieces of counterfeit Coin, or Coin unlawfully altered or diminished, which is rendered punishable on summary conviction before a Magistrate by fine not exceeding forty Rupees nor less than ten Rupees for each Coin, besides forfeiture of the Coin. A similar provision is still in force in the Presidency Towns, and upon charges against European British subject throughout India, in regard to counterfeit Coin, under the 75th Section of the 9 Geo. 4, c. 74, and has been found extremely useful in practice. The punishment

being that of fine only, the burden of proving the lawful excuse or authority is thrown upon the defendant; and I have known cases of large seizures of Coin in which it would have been impossible under the ordinary criminal law to bring home an offence to the person in actual possession, but in which on his failure to prove a justification, forfeiture of the Coin and a heavy fine were enforced against him.

A similar provision exists in England in respect to the coinage of any Foreign State; and there is, I apprehend, fully as much reason for retaining the provision in India as applicable to counterfeit Coin generally, as there was in originally introducing it in 1828.

I propose extending this provision to India generally. I also propose extending it not only to counterfeit Coin generally, but to all Coin on which any unlawful operation of impairing or diminishing has been performed. No solid ground of distinction seems to exist between the two classes of cases when once it appears that the impairing of the Coin in the latter case is the result not of fair wear and use but of a criminal operation performed on it.

(Sd.) W. RITCHIE.

The 29th January 1862.

M. WYLIE,

Deputy Secy. to the Govt. of India,

Home Department.

## Government of Bengal.

### LEGISLATIVE DEPARTMENT.

THE following Bill, as settled in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations, on the 1st March 1862, is hereby published for general information, and will be re-considered on the 15th instant:—

*A Bill for the better enforcement of discipline in the Great Jail at Calcutta.*

WHEREAS it is expedient to provide for the better enforcement of discipline and order amongst the criminal prisoners confined in the Great Jail of Calcutta, as well as for the more effectual superintendence over, and control of such prisoners; It is enacted as follows:—

I. The authority hitherto exercised by the Sheriff of Calcutta over that part of the Great Jail which is termed the House of Correction shall henceforth cease and determine; and the whole authority over the House of Correction and the prisoners confined therein is hereby vested in the Commissioner of Police for Calcutta, or in such other Officer as the Government may from time to time appoint.

II. The Commissioner or other Officer in whom the control of the House of Correction shall be vested is hereby empowered to take cognizance of all breaches of prison discipline and to punish persons guilty of mutinous and violent conduct or of insolent language, or contumacious refusal or wilful neglect to perform the work or wilful mismanagement of the work allotted to them, by placing them in solitary confinement, which shall not extend beyond three days at a time for each offence, or in separate

confinement for not more than seven days, or by confining them in irons for periods not exceeding four days in each case. Provided that no person shall be

detained in prison under the provisions of this Act beyond the term of his original sentence. A

Register of all persons punished under this Act shall be regularly kept by the Officer in whom the control of the House of Correction shall be vested and shall be forwarded to Government once a month.

III. The powers entrusted by the preceding Section of this Act to the Officer in whom the control of the House of Correction may be vested are hereby extended to the Sheriff of Calcutta for the time being as regards criminal prisoners in that part of the Great Jail which will remain under the control of the Sheriff. In the case of mutinous or violent conduct, or where it may be necessary in order to prevent an outbreak, the Jailor shall exercise, within that part of the Great Jail which shall remain under the control of the Sheriff, the powers laid down in the preceding Section of this Act. Provided that the Jailor shall, within twenty-four hours of the exercise thereof, report every instance in which he shall exercise such powers to the Sheriff, and the Sheriff shall have power to annul or alter the order as he may think fit. The Sheriff shall be bound to keep up a Register similar to that mentioned in the preceding Section of this Act.

IV. It shall be lawful for the Jailor, or for the Keeper of the House of Correction, to cause any prisoner sentenced to transportation or penal servitude to be put in irons when it may be necessary to do so for the safe removal of such prisoner from the Jail to the place of embarkation.

V. The Government is hereby authorized from time to time to frame rules for the proper discipline of prisoners in the House of Correction, and of Criminal prisoners within that part of the Great Jail which will remain under the Control of the Sheriff, with regard to their food, dress, hours of recreation and work, labor, classification, instruction, and all points in any way concerning the regularity and order of the said House of Correction and of such criminal prisoners as aforesaid.

VI. These rules shall be applicable to all persons confined in any part of the said Great Jail or House of Correction under any judicial criminal sentence, whether such persons be confined there for the whole or for a part of their term of imprisonment, or be merely placed temporarily there pending their removal elsewhere, and also to persons awaiting their trial.

VII. Should any person under sentence of death be at any time confined in the House of Correction, the power of the Sheriff to remove the prisoner to that part of the Great Jail which will remain under the custody of

Saving of power of Sheriff to remove prisoners sentenced to death to the Great Jail, &c.



the Sheriff, or to such other place as may from time to time be fixed on as the place of execution, and to execute that sentence of death, shall not in any wise be affected by this Act.

VIII. The Magistrates of Police for the Town of Calcutta for the time being appointed under Act XIII of 1856 shall on the 1st day of June next after the passing of this Act and on the 1st day of June in every subsequent year, meet at the Calcutta Police Court for the purpose of nominating, and shall then and there nominate two or more of their number who shall consent thereto, to be Visitors of the said Great Jail and House of Correction. One or more of such Visiting Magistrates so nominated shall personally visit and inspect the said Great Jail and House of Correction at least three times in each quarter of a year, and oftener if occasion shall require, and shall examine into the state of the buildings so as to form a judgment as to any alterations or additions which may appear necessary, and into the behaviour and conduct of the Officers of the said Great Jail and House of Correction, and the treatment, behaviour, and condition of the criminal prisoners confined therein.

IX. The Visiting Magistrates for the time being shall once in every quarter of a year make a report in writing to the Government, through the Sheriff and the Officer in whom the control of the House of Correction shall be vested respectively, of the state of the said Great Jail and House of Correction, of what additions or alterations are required or shall have been made therein, of any abuses which have come to their knowledge in the management of the criminal prisoners, and of the general state of such prisoners as to discipline, employment, instruction, hard labor, and observance of rules.

X. In case any criminal prisoner within the said Great Jail or House of Correction shall be guilty of any repeated offence under Section II of this Act or against the rules to be passed under this Act, or of any greater offence than is punishable under the said Section II of this Act, the Sheriff or Officer for the time being having control of the House of Correction, as the case may be, may notify the same to the Visiting Magistrates for the time being. Such Visiting Magistrates shall thereupon have power and are required to attend at the Great Jail, or House of Correction as the case may be, and enquire upon oath and determine concerning the matter so reported, and to order the offender to be punished by separate confinement for any term not exceeding one calendar month of which six days may be ordered to be solitary confinement in periods of not more than three days each.

XI. Whoever without due permission takes or attempts to take or throws into any part of the said Great Jail any food or other article prohibited by the rules to be passed under this Act, shall be liable to be apprehended and brought before any Police Magistrate for the Town of Calcutta, and on conviction shall be liable to a fine not

exceeding fifty Rupees, or to imprisonment with or without hard labor for any term not exceeding two months.

A. G. MACPHERSON,  
Secy. to the Govt. of Bengal,  
Legislative Department.

The following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations, on the 1st March 1862, and was referred to a Select Committee who are to report thereon after the 4th April next:—

*A Bill to repeal Section XXX of Regulation II. 1819 (for modifying the provisions contained in the existing Regulations regarding the resumption of the revenue of lands held free of assessment under illegal or invalid tenures, and for defining the right of Government to the revenue of lands not included within the limits of estates for which a settlement has been made.)*

WHEREAS by Section XXX of Regulation II. 1819, it is enacted that certain suits preferred in a Court of Judicature regarding lands held, or claimed to be held, free of assessment, shall be referred for investigation to the Collector, and that similar suits may be preferred in the first instance to the Collector; and whereas such reference of suits is unnecessary and causes inconvenience and delay in their decision, and it is advisable that such suits should be preferred and disposed of exclusively in the ordinary Courts of Civil Judicature; It is enacted as follows:—

I. Within the Provinces subject to the Government of Bengal, Section XXX of Regulation II. 1819 is hereby repealed, except as regards such suits decided by Collectors under the provisions of that Section as may be open to appeal at the date of the passing of this Act.

II. All suits preferred by proprietors, farmers, or talookdars, to resume the revenue of any land held free of assessment, as well as all suits preferred by individuals claiming to hold land exempt from the payment of revenue, shall be instituted, heard, and determined in and by the Courts of Civil Judicature, like ordinary civil suits, and under the rules and subject to all the provisions contained in Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter*) and not otherwise.

III. This Act shall apply to all suits commenced under Section XXX of Regulation II. 1819, and pending decision under that Section in any Court (other than a Court to which such suit has come by way of appeal) or before any Collector at the time of the passing of this Act. All Collectors shall forthwith transfer to the ordinary Courts of Civil Judicature all such suits, whether originally instituted before them, or referred to them by the

Civil Courts, as may be pending before them at the time of the passing of this Act; and all suits so transferred shall be heard and determined as provided for by this Act, and not otherwise.

IV. This Act shall not in any way invalidate

This Act not to invalidate proceedings, &c., under Section XXX of Regulation II. 1819, and transfer of suit to Civil Court not to alter effect of proceedings previously had.

or alter the effect of any thing which shall have been done in any suit prior to the passing of this Act: and all proceedings which prior to the transfer of any suit shall have been held, or shall have taken place under, or in accordance with the provisions of Section XXX of Regulation II. 1819, shall be taken, and shall have effect, so far as circumstances will permit, as if the same had been held or had taken place in due course in the Court to which the suit shall be transferred.

A. G. MACPHERSON,  
*Secy. to the Govt. of Bengal,  
Legislative Department.*

## HOME DEPARTMENT.

No. 1168.

*Fort William, the 4th March 1862.*

*Notifications.*—Mr. Francis Spencer Wigram, of the Bengal Civil Service, reported his departure for Europe on the 25th ultimo.

No. 1226.

*The 5th March 1862.*

The Right Hon'ble the Governor General in Council is pleased to permit Mr. Frederick Bebb Gubbins to resign the Civil Service from the 11th instant.

No. 1227.

*Appointment.*—Assistant Surgeon A. C. Gamack to be Medical Officer at Port Blair.

No. 1228.

*The 7th March 1862.*

*Notifications.*—The Reverend John Sharkey, of the Bengal Ecclesiastical Establishment, has been granted by the Right Hon'ble the Secretary of State an extension of leave for six months on Medical Certificate.

No. 1229.

His Excellency the Governor General in Council has appointed the undermentioned gentlemen to be Fellows of the University of Calcutta:—

Mr. T. H. Cowie, Advocate-General.

Colonel H. M. Durand, c. b., Officiating Secretary to the Government of India, in the Foreign Department.

Mr. E. H. Lushington, Secretary to the Government of Bengal.

Major W. E. Warrand, Principal, Civil Engineering College.

Mr. C. U. Aitchison, Under-Secretary to the Government of India, in the Foreign Department.

Assistant Surgeon F. N. Macnamara, M. D.

Mr. W. Kempson, Director of Public Instruction, North-Western Provinces.

Rajah Kalikishen Bahadoor.

Mr. J. G. Medlicott, Assistant, Geological Survey.

Mr. J. W. McCrindle, Principal of the Doveton College.

Bahoo Ramanath Tagore.

No. 1230.

The Right Hon'ble the Governor General in Council is pleased to direct the following addition to be made to List No. II., published under date 29th September 1854, of parties authorized to send letters and official *Gazettes bond fide and exclusively* on the Public Service, relating to the business of their respective Departments without actual payment of postage, but only to the Authorities hereinafter named, *viz.* :—

The Head Clerk of the Office of the Quarter Master General of the Army,

to

All Officers corresponding with the Quarter Master General of the Army.

W. GREY,

*Secy. to the Govt. of India.*

## FOREIGN DEPARTMENT.

No. 68.

MILITARY.

*Fort William, the 7th March 1862.*

Lieutenant E. R. C. Bradford, Second in Command, 1st Regiment, Central India Horse, re-joined that Corps from England on the 17th ultimo, and relieved Major H. Forbes of the charge of the Regiment.

No. 504.

GENERAL.

Mr. G. L. Lang, Assistant Commissioner in Oudh, has obtained leave of absence for two months from the 19th ultimo.



No. 505.

Captain E. M. Playfair, Cantonment Joint Magistrate at Kamptee, obtained leave of absence, on private affairs, from the 2nd to the 31st December last, during which period Captain C. S. Steward, 4th Madras Light Cavalry, officiated for Captain Playfair.

No. 506.

Major T. P. Sparks assumed charge of the office of Commissioner of the Pegu Division of British Burmah from Lieutenant-Colonel A. P. Phayre on the 10th ultimo.

Captains H. Browne and C. P. Hildebrand are appointed to officiate, the former as Judicial Deputy Commissioner of Rangoon, and the latter as Magistrate of the Town of Rangoon, with effect from the 10th ultimo.

No. 509.

Captain J. E. Burton, late of the Nagpore Irregular Force, is appointed to officiate as an Assistant Commissioner, Third Class, in the Central Provinces, from the date on which he may join his post at Narsingpore.

H. M. DURAND, Colonel,

Offg. Secy. to the Govt. of India.

## FINANCIAL DEPARTMENT.

No. 32.

Fort William, the 6th March 1862.

*Notifications.*—In continuation of Notification No. 18, dated the 4th ultimo, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of January last, contrasted with that of the previous years, is published for general information :—

	1860. January	1861. January	1862. January
	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
Govt. of India	4,71,85,056	3,50,12,760	5,09,19,077
" Bengal	1,44,78,807	1,06,44,841	1,98,38,346
" N. W. Provinces	2,40,37,163	2,73,58,205	3,50,28,516
" Punjab	1,73,42,334	1,28,72,877	1,13,50,942
" Madras	2,04,15,071	1,27,07,537	2,23,02,421
" Bombay	3,12,44,594	2,21,08,516	4,06,63,724
Total	15,66,63,979	12,07,92,736	18,31,54,026

No. 33.

The 7th March 1862.

His Excellency the Governor General of India in Council is pleased to notify that, in accordance with the Financial Resolution No. 14416, dated the 19th December 1861, the total emoluments drawn by Officers of the Staff Corps shall be charged to, and adjusted in, the Department in which those Officers may severally be serving.

His Excellency the Governor General in Council is also pleased to direct, in modification of the Financial Resolution No. 912, dated the 10th February 1862, that the above Order shall have retrospective effect only in the adjustment of the Accounts, and that the adjustments to be affected by it shall not extend further back than the 1st of May 1861.

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

## MILITARY DEPARTMENT.

Fort William, the 8th March 1862.

No. 251 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate :—

Assistant Surgeon Henry Charles Cutcliffe, F. R. C. S., of the Medical Department, Civil Assistant Surgeon of Meerut	} For twenty months, under the new Regulations.
...	

Fort William, the 7th March 1862.

No. 252 of 1862.—The undermentioned Officers have reported their departure on the dates specified opposite to their respective names :—

Lieutenant-Colonel (Brevet-Colonel) C. Hogge, C. B., of the Regiment of Artillery, Director of the Artillery Depot of Instruction, on leave for twenty months. Government General Order No. 62 of the 17th January 1862 ...

Major B. T. Reid, of the Bengal Staff Corps, Deputy Commissioner, Punjab, on leave for twenty months. Government General Order No. 128 of the 6th February 1862 ...

Captain H. W. Chapman, of the late 28th Regiment Native Infantry, on Furlough for three years. Government General Order No. 129 of the 6th February 1862 ...

Lieutenant G. H. Heaviside, of the General List, Cavalry, on leave for fifteen months. Government General Order No. 128 of the 6th February 1862 ...

Brevet-Surgeon R. Bird, M. D., of the Medical Department, Civil, Howrah, on Furlough for six months without pay. Government General Order No. 143 of the 7th February 1862 ...

NAMES, 11th February 1862.

Major F. P. Layard, of the Bengal Staff Corps, Superintending Engineer of the Northern Circle, Department Public Works, on leave for twenty months. Government General Order No. 172 of the 14th February 1862 ...

Captain E. Thompson, of the 4th European Regiment, on Furlough. Government General Order No. 73 of the 21st January 1862 ...

Captain G. A. Graham, of the late 28th Regiment Native Infantry, on Furlough for three years. Government General Order No. 150 of the 11th February 1862 ...

Lieutenant F. E. A. Chamier, of the Bengal Staff Corps, Deputy Commissioner in Oude, on leave for twenty months. Government General Order No. 203 of the 21st February 1862 ...

Lieutenant W. G. Waterfield, of the Bengal Staff Corps, Assistant Commissioner, Punjab, on leave for twenty months. Government General Order No. 175 of the 17th February 1862 ...

Surgeon J. N. Tresidder, of the Medical Department, on leave for fifteen months. Government General Order No. 175 of the 17th February 1862 ...

Surgeon J. P. Walker, M. D., of the Medical Department, Superintendent of the Government Press, and Curator, Government Books, North-Western Provinces, on Furlough for six months. Government General Order No. 205 of the 21st February 1862 ...

Assistant Surgeon E. J. Vivian, of the Medical Department, on Furlough for two years. Government General Order No. 178 of the 18th February 1862 ...

Assistant Surgeon S. C. Townsend, of the Medical Department, on leave for twenty months. Government General Order No. 185 of the 18th February 1862 ...

Sub-Conductor R. Tear, of the Army Commissariat Department, on leave for eighteen months. Government General Order No. 88 of the 24th January 1862 ...

Candia, 25th February 1862.

No. 254 of 1862.—The undermentioned Out-Pensioner having been permitted to reside and draw his stipend at this Presidency, payment of pension is to be made and charged accordingly:—

*Rate of Pension per diem.*

Serjeant Henry Holdway, an Out-Pensioner of the late East India Company, from the Stud Department ... } Two Shillings, paid up to the 30th June 1861.

No. 255 of 1862.—The following Promotions are made in the undermentioned Corps of the Native Army:—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
42nd (Assam) Light Infy...	Subadar Issur Dutt	Subadar Major ..	8th May 1861	To complete the Establishment under the operation of Government General Order No. 400, dated 3rd May 1861.
26th (Punjab) Regt. Native Infantry ...	Jemadar Khanum Oolah	Subadar ...	16th June "	Mahomed Khan, discharged.

No. 253 of 1862.—His Excellency the Governor General in Council is pleased to direct that no Officer hereafter appointed to do duty with Corps of Native Cavalry or Infantry shall draw the Doing Duty allowance unless he shall have passed the Hindoostanee Examination, and also been specifically appointed a *paid* Doing Duty Officer in General Orders; or, in the case of a temporary vacancy, in Regimental Orders subsequently confirmed in General Orders.

2. Any unpassed Doing Duty Officer now drawing the allowance will cease to draw it from the 1st September next, unless he shall have passed the Hindoostanee Examination before that date; and he will not again be allowed to receive it until re-appointed a paid Doing Duty Officer as above laid down.

No. 256 of 1862.—The undermentioned Officers are permitted to proceed to Europe on Furlough on private affairs:—

Brigadier John Macdonald, } For three years,  
Colonel of the late 74th } under the old  
Regiment Native Infantry ... } Regulations.

Captain William Robert Wal- } For two years,  
lace, of the late 51st Regi- } under the new  
ment Native Infantry ... } Regulations.

No. 257 of 1862.—The services of Major W. T. Brown, C. B., of Artillery, Commissary of Ordnance, are placed at the disposal of the Public Works Department.



No. 258 of 1862.—The undermentioned Officers have reported their return from England :—

*Date of Arrival at  
Fort William.*

Major-General S. Corbett, C. B., late 16th Regiment Native Infantry	} 1st March 1862.
Captain H. W. Best, late 5th European Light Cavalry	
Captain H. D. Battye, late 56th Regiment Native In- fantry	
Captain W. G. B. Tyler, Bengal Staff Corps	
Lieutenant F. Currie, 1st European Light Cavalry	
Lieutenant E. O'B. Horsford, late 46th Regiment Native Infantry	

No. 259 of 1862.—Her Majesty has been pleased to appoint the undermentioned gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted to the Service and promoted to the rank of Ensign, leaving the dates of their Commissions for future adjustment :—

*Date of Arrival at  
Fort William.*

*Infantry.*

Mr. Frederick Mills Malet	} 1st March 1862.
Harris	
„ Robert William Napier	

No. 260 of 1862.—In substitution of the Royal Warrant published in Government General Order No. 29 of the 10th January 1862, the following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 17 of the 23rd January 1862, and the Royal Warrant therein referred to, are published in General Orders :—

1. "With reference to my Despatch No 462 of the 30th November 1861, with which I forwarded copies of a Royal Warrant dated 30th October 1861 (War Office Circular No. 722), modifying the conditions of the re-enlistment of discharged Limited Service Soldiers, and in which I requested that its provisions might be made applicable to India, I now transmit copies of a Royal Warrant which bears the same number and date as the one above alluded to, and which has been issued in substitution of it.

2. "You will accordingly cancel the Royal Warrant which accompanied my Despatch of the 30th November last, and give effect to the one now sent.

3. "In this Warrant you will observe, amongst other alterations and additions, that Limited Service Soldiers who may have already taken their discharges prior to the publication of the Warrant, and who shall re-engage subsequently to such publication, will be allowed, in conformity with the Regulations in force at the time of their discharge, the whole of their previous service towards pension, provided they re-engage within two years from date of discharge, and are specially recommended for this indulgence after not less than six months' renewed service."

This Warrant and Regulations are to be substituted for those previously issued of the same number and date, which are hereby cancelled.

*Circular No. 722.*

HOME AND FOREIGN.

VICTORIA R.

WHEREAS it has been represented to Us that it is expedient to cancel that part of the 27th Clause of the Pension Regulations in Our Royal Warrant of the 1st July 1848, which prescribes the conditions under which a discharged Limited Service Soldier shall be permitted, on re-enlistment, to reckon his former service: Our will and pleasure is, that instead of the before-mentioned conditions, which are hereby cancelled, any Soldier who has been, or shall hereafter be, enlisted for Limited Service, and shall hereafter be discharged before or after the expiration of the first period of service, and shall be permitted to re-engage or again enlist within twelve months from the date of his discharge, shall be allowed, under Clauses 4 and 5 of the Regulations and restrictions hereunto annexed, or such others as shall from time to time be established by Our Secretary of State for War, and the General Commanding-in-Chief of Our Army, to reckon half the period of his former service towards his future claim to Pension.

Given at Our Court at St. James', this thirtieth day of October 1861, in the twenty-fifth year of Our Reign.

By Her Majesty's Command,

G. C. LEWIS.

REGULATIONS TO BE ANNEXED TO THE ROYAL WARRANT OF 30TH OCTOBER 1861, CIRCULAR No. 722.

1. WITH a view to give full effect to the provisions of the Limited Enlistment Act, and at the same time to hold out every encouragement to time-expired Soldiers of good character to continue in the Service, it is
27
Genl. No.
1312

hereby notified that, in addition to the privilege of being permitted, on re-engagement, to count the full period of their first term of service towards increase of Good-Conduct Pay, and to Pension on discharge, and of receiving a fresh Bounty, as well as the regulated allowance in lieu of a free Kit, and an allowance of one shilling a day for twenty days; men who re-engage at the Head-Quarters of their Regiment for a second term of service, will be granted a Furlough, if serving at Home, for a period of two months, commencing from the date of re-engagement; and if serving at either of the Stations named in the margin, will be provided with a free passage to this country at a convenient opportunity, at the discretion of the Commanding Officer, and a Furlough for two months, commencing from the date of their arrival in the United Kingdom. They will also be provided with a free passage back to their Regiments, unless directed to join the Depôts thereof at the termination of their Furloughs.

2. Soldiers, who at the time of their re-engagement may be serving in India, China, Ceylon, the

Mauritius, Australia, or New Zealand will be allowed £5, and those serving in Canada, at the Cape of Good Hope, at St. Helena, and in the West Indies £3, in addition to the usual Bounty, as an equivalent for the Furlough granted to re-engaged men serving at other Foreign Stations and at Home.

3. The Secretary of State also deems it expedient to point out, that although the re-enlistment of Limited Service Soldiers at any period within two years from date of discharge has been especially permitted under Clause 27 of the Pension Regulations in the Royal Warrant of the 1st July 1848, the Limited Enlistment Act does not contemplate such a proceeding; it is, therefore, to be understood that the system which has hitherto prevailed will be discontinued, (except as specially provided in Clause 6,) and in lieu thereof the following will be adopted, *viz.* :—

4. Soldiers who may hereafter be discharged after the completion of the first term of Limited Service will, if of good character and in possession at the time of their discharge of a Good-Conduct Badge or Badges, be permitted, as an indulgence to re-engage within twelve months from the date of their discharge, provided those who had previously served in the Infantry are not above thirty-two years of age, and those in the Cavalry, Artillery, and Engineers not above thirty-four years of age at the time of their re-engagement; but men re-engaging under this arrangement will only be allowed to count half the period of their former service towards claims to Pensions, and must be recommended for that indulgence by their Commanding Officers on account of good conduct at the expiration of one year from date of re-engagement; they must also at the time of re-engagement declare the period of their former service, and cause of discharge from their last

Corps. They will, however, be allowed to reckon the whole of their previous service towards Good-Conduct Pay, but will be required to serve for one year with uninterrupted good conduct from date of re-engagement before they can be permitted to resume their previous Good-Conduct Badges, when they will, on the recommendation of their Commanding Officers, be entitled to receive Good-Conduct Pay from the date of their re-engagement.

5. Soldiers of good character who may hereafter be discharged, on reduction or on account of disability, or by purchase, &c., during the first term of Limited Service, and who may again enlist within twelve months from the date of discharge, will be allowed the benefit of the preceding provision for reckoning former service, and resuming former Good-Conduct Pay.

6. Limited Service Soldiers who may have already taken their discharges prior to the publication of the Warrant hereto annexed, and shall re-engage subsequently to such publication, will be allowed, in conformity with the Regulations in force at the time of their discharge, the whole of previous service towards pension, provided they re-engage within two years from date of discharge, and are specially recommended for this indulgence after not less than six months' renewed service.

WAR OFFICE,  
The 30th October 1861. }

No. 261 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate :—

Major Ralph Thorpe, of the } For eighteen  
Invalid Establishment } months, under the  
new Regulations

No. 262 of 1862.—In continuation of Government General Order No. 125 of the 4th February, 1862, His Excellency the Governor General in Council is pleased to publish, for general information, the following observations by the Right Hon'ble the Secretary of State for India on Answers given by the Government of India to Questions connected with the late changes in the Indian Army, and published in Government General Order No. 913 of the 11th October 1861 :—

Questions.	Answers by Government of India.	REMARKS.
114. With reference to the reply to Question 83, published in Government General Order No. 681, in which it is stated that "all authorized leave" will reckon towards promotion under the Staff Warrant, inquiry is made if by "authorized leave" only two years in twenty, &c., is intended? The Officer has had only about one and three quarter years' leave in sixteen years' service; but sickness may send him home. Suppose under the circumstances he was obliged to spend eighteen months at home, would all in excess of two years count against him for his promotion to a Majority? If it would not count against him for promotion, what is intended by the term "authorized leave"?	114. No leave, except privilege leave, is to reckon towards promotion, except in the case of Lieutenant-Colonels. See Despatch from Secretary of State, No. 315, published in General Order No. 824, dated 17th September 1861.  The Answer to Question 83, in which these words occur, has been cancelled by the Despatch above quoted.	114. If the question alludes to the time reckoned as Staff Service for promotion the reply is correct.



Questions.	Answers by Government of India.	REMARKS.
<p>118. By Government General Order No. 332, there is no rank recognized in the Staff Corps between that of General Officer on Rupees 1,295 a month, and Lieutenant-Colonel on Rupees 827-14, but that of Brevet-Colonel, the pay of which is the same as that of Lieutenant-Colonel.</p> <p>The Bombay Government ask whether an Officer of the Staff Corps, not being a General Officer, on obtaining the Colonel's allowance would receive only Lieutenant-Colonel's pay, with Colonel's allowance, or Colonel's pay as well as allowance, notwithstanding that there is no substantive rank of Colonel in the Staff Corps?</p>	<p>118. No instructions have been received from the Secretary of State respecting Colonel's allowances in the Staff Corps.</p>	<p>118. An Officer of the Staff Corps, not being a General Officer, on obtaining Colonel's allowance would receive Lieutenant-Colonel's pay with the Colonel's allowance.</p>

No. 263 of 1862.—The undermentioned individual of Her Majesty's Service is permitted to reside and draw his pay in India as an Out-Pensioner of Chelsea Hospital according to the 23rd Clause of the Royal Warrant of the 24th May 1847, pending a reference to the Horse Guards as to the amount of pension :—

Private William Tabrar... 52nd Light Infantry.

No. 264 of 1862.—His Excellency the Governor General in Council is pleased to make the following appointment :—

*Pay Department.*

Captain G. J. D. Hay, Officiating Pay-Master at Rawul-Pindee, to be a Pay-Master, to fill an existing vacancy at Lucknow, *vice* Captain Harrison appointed First Examiner in the Pay Department.

No. 265 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate :—

Colonel Edward Lacon Om-	} For twenty months, under the new Regulations.
manney, of the Corps of En-	
gineers, Superintending En-	
gineer of the Presidency	
Circle, Department Public	
Works	

H. W. NORMAN, *Lieut.-Col.,*  
*Secy. to the Govt. of India.*

**PUBLIC WORKS DEPARTMENT.**

**GENERAL.—ESTABLISHMENTS.**

No. 54.

*Fort William, the 5th March 1862.*

*Transfers.*—The undermentioned Members of the Accounts Department are transferred from the North-Western Provinces to the Central Provinces with effect from the 1st May 1862 :—

Hopkins, Mr. J., Accountant, Second Class.

Butterfield, Mr. R. A., Assistant Accountant, Second Class.

Bhattacharjee, Juddoonath, Assistant Accountant, Third Class.

No. 55.

*The 7th March 1862.*

*Appointments.*—The appointment by the Officiating Chief Commissioner of Oudh of Lieutenant

H. J. Nuthall, Assistant Engineer, First Class, to officiate as Executive Engineer of Lucknow from the 7th February 1862 until relieved is confirmed.

No. 56.

Mr J. W. Henry is appointed a First Class Assistant Engineer in the Public Works Department, Central Provinces, and posted to the Third Division, Great Deccan Road, with effect from 17th February 1862.

No. 57.

*Promotion.*—Mr. T. Hamilton, First Class Probationary Engineer, who was posted to Oudh in Notification No. 272 of the 23rd December 1861, is promoted to the Grade of Assistant Engineer, Second Class, with effect from the 11th January 1862, the date on which he joined his appointment in the Oudh Road Department at Sultanpore.

No. 58.

*Leave of Absence.*—Lieutenant-Colonel J. H. Maxwell, Chief Engineer, Central Provinces, is granted preparatory leave of absence from the 15th instant, to enable him to visit Calcutta for the purpose of appearing before the Medical Board.

H. YULE, *Lieut.-Col.,*  
*Secy. to the Govt. of India.*

**ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.**

No. 662B.

*APPOINTMENTS.*—*The 1st March 1862.*—Mr. H. H. Robinson to officiate as Magistrate and Collector of Midnapore.

*The 3rd March 1862.*—Dr. C. Palmer to officiate as a Municipal Commissioner for the Town of Calcutta under Act XXVIII. of 1856.

Mr. S. Cooper to be a Sub-Deputy Opium Agent of the Fifth Grade in the Behar Agency.

Mr. R. C. Rabeholm to officiate as Assessor and Deputy Collector, under Act XXXII. of 1860, in Hazareebaugh.

Moulavy Ahmud Ally, Law Officer of Nuddea, is vested with the powers of a Subordinate Magistrate of the First Class, as described in Section XXII. of the Code of Criminal Procedure (Act XXV. of 1861), in that District.

The following gentlemen to be Members of the Ferry Fund Committee formed in Rungpore, viz. :—

The Magistrate,  
The Joint Magistrate,  
Mr. A. D. Rehling,  
" H. Steel,  
" C. D. Quinton,  
" T. A. Donough,  
Moulavy Abdool Jubbar.

Dr. G. K. Poole, Member and Secretary.

*The 4th March 1862.*—Mr. A. M. Macgregor to the temporary charge of the Sub-Division of Bongong.

Mr. J. D. Maclean to the temporary charge of the Sub-Division of Meherpore.

*The 5th March 1862.*—Mr. R. Sinclair to be Additional Superintendent of Salt Chowkies in Jellapore.

Baboo Mohunloll Panday, Moonsiff of Ookrah, is vested with the powers of a Deputy Collector, under Section CL, Act X. of 1859, in Beerbhoom.

Baboo Hurrish Chunder Bannerjee to officiate as an Assessor and Deputy Collector, under Act XXXII. of 1860, in Monghyr.

*The 6th March 1862.*—Mr. J. Tweedie to the temporary charge of the Sub-Division of Raneegunge.

LEAVE OF ABSENCE.—*The 3rd March 1862.*—Baboo Kalidoss Paulit, Assessor and Deputy Collector, Hazareebaugh for three months, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

*The 5th March 1862.*—Mr. R. V. Cockerell, Magistrate and Collector of Midnapore, for four weeks, to appear before the Standing Medical Committee at the Presidency.

*The 6th March 1862.*—Mr. C. T. Davidson, Commissioner of Dacca, for fifteen months on Medical Certificate, under Clause 1, Section VI of the Covenanted Absentee Rules.

Mr. P. A. Humphery, Officiating Joint Magistrate and Deputy Collector of Mymensing, for a fortnight, under Section XII. of the Covenanted Absentee Rules.

Mr. S. C. Hampton, Deputy Magistrate and Deputy Collector of Raneegunge, for a fortnight, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—*The 4th March 1862.*—The leave granted to Mr. P. Tucker, Judge of Purneah, on the 30th of January last, is cancelled at his request.

*The 6th March 1862.*—Mr. E. E. Lewis, of the Civil Service, reported his departure from India on the 25th ultimo on the Steam-ship *Candia*.

E. H. LUSHINGTON,

*Secy. to the Govt. of Bengal.*

# ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

## GENERAL DEPARTMENT.

*The 22nd February 1862.*

No. 333.—*Transfer.*—Lalla Hargobind, Extra Assistant Commissioner, from the Delhi to the Jullunder District.

R. H. DAVIES,

*Secy. to Govt., Punjab.*

## MILITARY DEPARTMENT.

*The 22nd February 1862.*

No. 37.—Assistant Surgeon S. C. Courtney M. D., 5th Punjab Infantry, now on detached duty, is appointed to the Medical charge of the Camp of the Hon'ble the Lieutenant-Governor of the Punjab during His Honor's coming tour.

*No. 1, Punjab Light Field Battery.*

No. 38.—Private Sewa Ram, who was struck off the Rolls of the Battery for over-staying leave, is restored to the Service with effect from the 1st September 1861.

No. 39.—The undermentioned Sowars of the Peshawur Mounted Police are, on the requisition of the Officer Commanding, transferred to the 11th Bengal Cavalry :—

Siffut Khan.

Yasseen Khan.

Jahangeer Khan.

Kooshmere Khan.

*The 25th February 1862.*

No. 40.—*Pension.*—Under the general sanction conveyed in Government letters Nos. 146 and 1258, dated respectively the 16th January 1860 and 30th November 1861, the undermentioned Native Soldiers of the late organized Police, Lahore Division, who formerly belonged to the Durbar Service, and who have been declared unfit for further duty, are transferred to the Pension Establishment from the 6th instant on the stipends noted opposite their respective names :—

Havildar Ghazee	Rs. 3	8	0	per mensem.
" Ram Sing	" 3	8	0	"
Naick Boorah	" 3	0	0	"
" Jodha	" 3	0	0	"
Drummer Shera	" 2	5	4	"
Duffadar Phoola Sing	" 4	4	0	"

S. BLACK, Captain,

*Offg. Secy. to Govt., Punjab.*

## PUBLIC WORKS DEPARTMENT.

*The 22nd February 1862.*

No. 5085.—*Posting.*—Mr. J. L. Watson, Special Assistant Engineer, whose services were placed at the disposal of the Punjab Government in General Order by the Governor General No. 3 of the 3rd January 1862, is posted to the Madhopoor Workshops.

*The 24th February 1862.*

No. 5113.—*Transfers.*—Mr. C. Vassilian, Assistant Supervisor, from the 9th Division, Grand Trunk Road, to the Umritsur Division.

Serjeant J. Hurst, Overseer, from the 9th Division, Grand Trunk Road, to the 8th Division, for employment on the Lahore and Ferozepore Road.

G. NEWMARCH, Lieut.,

*Asst. Secy. to Govt., Punjab.*



## Opium Notification.

NOTICE is hereby given, that the third Sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Monday, the 10th of March 1862, at 11 A. M., and will comprise 2,440 Chests, viz.:—

Behar Opium	...	...	1,305
Benares „	...	...	1,135
Total Chests			2,440

2. The General Conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 9th November 1861, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 15th and 25th March 1862 respectively, that is to say, no Bank of Bengal Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the sale, will be received after 4 P. M. of Saturday, the 15th March 1862, and no Bank of Bengal Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 25th March 1862.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Thursday, 10th April 1862.	1,305	1,135	2,440
Ditto Wednesday, 7th May „	1,305	1,135	2,440
Ditto Monday, 9th June „	1,305	1,135	2,440
Ditto Wednesday, 9th July „	1,305	1,135	2,440
Ditto Wednesday, 6th Aug. „	1,305	1,135	2,440
Ditto Friday, 5th September „	1,305	1,135	2,440
Ditto Wednesday, 15th Oct. „	1,305	1,135	2,440
Ditto Monday, 10th Nov. „	1,305	1,135	2,440
Ditto Thursday, 4th Dec. „	1,356	1,165	2,520
Total	11,796	10,244	22,040

By Order of the Board of Revenue,

A. EDEN,  
Junior Secretary.

FORT WILLIAM,  
The 7th February 1862. }

## Opium Notification.

NOTICE is hereby given, that the fourth sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Thursday, the 10th of April 1862, at 11 A. M., and will comprise 2,440 Chests, viz.:—

Behar Opium	...	...	1,305
Benares „	...	...	1,135
Total Chests			2,440

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4. In addition to the quantity above advertised for sale the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 7th May 1862.	1,305	1,135	2,440
Ditto Monday, 9th June „	1,305	1,135	2,440
Ditto Wednesday, 9th July „	1,305	1,135	2,440
Ditto Wednesday, 6th Aug. „	1,305	1,135	2,440
Ditto Friday, 5th Sept. „	1,305	1,135	2,440
Ditto Wednesday, 15th Oct. „	1,305	1,135	2,440
Ditto Monday, 10th Nov. „	1,305	1,135	2,440
Ditto Thursday, 4th Dec. „	1,356	1,164	2,520
Total	10,491	9,109	19,600

By Order of the Board of Revenue,

A. EDEN,  
Junior Secretary.

FORT WILLIAM,  
The 7th March 1862. }

**Notice.**

ALL Officers in charge of Treasuries are requested to take notice that exemptions from Income Tax, under Section CXXXIII. of Act XXXII. of 1860, allowed by the Local Government require the approval of the Supreme Government, and in exhibiting such exemptions in the Interest Registers furnished by this Office, the orders of the Financial Department only should be specified in the column of remarks.

E. DRUMMOND,

*Acctt.-Genl. to the Govt. of India.*

INTEREST DEPARTMENT;  
Accountant-General's Office,  
The 27th February 1862. }

**Notification.**

THE Public are hereby requested to take notice that applications for Bills of Exchange and Transfer Receipts for Public Service and Privilege Remittances from Calcutta, payable at Government Treasuries in the Provinces, should be made to the Secretary and Treasurer of the Bank of Bengal, whose receipts for money tendered on account of Bills of Exchange must be presented at the Bill Department of the Office of the Accountant-General to the Government of India by whom such Bills will be issued. Transfer Receipts, when allowable under existing Rules, will be issued by the Secretary and Treasurer, Bank of Bengal.

E. DRUMMOND,

*Acctt.-Genl. to the Govt. of India.*

FORT WILLIAM;  
Accountant-General's Office,  
General Department,  
The 4th March 1862. }

**Notice.**

OFFICERS in charge of Treasuries are hereby directed to forward (on the day of Remittance) to the Accountant-General to the Government of India Advices of all Remittances despatched by them to the Bank of Bengal, and Officers intercepting any such Remittances in transit under sufficient authority are also directed to be careful to inform the Accountant-General of the amount intercepted.

W. WATERFIELD,

*Offg. Depy. Audr. and Acctt.-Genl.,  
Bengal.*

FORT WILLIAM,  
The 4th March 1862. }

**Notification, No. 35.**

BABOO LUKHI KANT ROY, Uncovenanted Deputy Collector, Noacolly, has been authorized to draw Bills on other Treasuries.

W. WATERFIELD,

*Offg. Dy. Audr. and Acctt.-Genl., Bengal.*

FORT WILLIAM,  
The 7th March 1862. }

**Notice.**

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Civil Architect's Division. Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Civil Architect's Office, No. 2, Coliah Ghat Street, up to the 1st April 1862.

Tenders will not be received after the 1st April next.

The Contracts to be first made will take effect from the 1st May 1862.

G. PRICE, Captain,

*Civil Architect.*

**Notice.**

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Garrison Engineer's Division.

Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings, and in the construction of ordinary works can be seen in the Garrison Engineer's Office, Fort William, up to 1st April 1862.

Tenders will not be received after the 1st April next.

The Contracts to be first made will take effect from the 1st May 1862.

J. H. MARSHALL, Captain,

*Offg. Garrison Engr., Fort William.*

FORT WILLIAM;  
The 4th March 1862. }

**Notice.**

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Suburban Roads' Division.

Correct lists and specifications of the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Superintendent, Suburban Roads' Division's Office, No. 40, Lower Circular Road, up to 1st April 1862.

Tenders will not be received after the 1st April next.

The Contracts to be first made will take effect from the 1st May 1862.

A. BREMNER,

*Offg. Supdt. of Subn. Roads.*

CALCUTTA,  
The 3rd March 1862. }



## NOTICE.

THE undermentioned Packages, now lying on the Custom House Wharf, if not cleared on or before the 12th March 1862, will, under Section XIII. of Act XVI. of 1837, be sold for the realization of Duty, Wharfage, and other charges that may be due thereon:—

Date of Landing.	Mark or Address of Packages.	Ships.
1861, Nov. 1st	23 Cases 1 Cask, C N and Co.	Renown.
" " 9th	1 Box, M in diamond D H	Ditto.
" " "	1 Cask, P in diamond 3, A and R D NH	Ditto.
Unknown	1 Anchor, no mark, lying on the River Bank	Unknown.
" " "	2 Pieces Machinery, no mark, lying on the River Bank	Ditto.
" " "	8 Empty Hogsheads, no mark	Ditto.
1861, Aug. 16th	22 Bundles Coir, no mark	Queen of India.

CALCUTTA CUSTOMS,  
The 7th March 1862. }

P. BONNAUD,  
Offg. Deputy Collector of Customs.

## CUSTOMS.

LIST of Unclaimed Packages lying on the Custom House Wharf and in the Moyapore Magazine.

Date of Landing.	Mark or Address of Packages.	Ships.
1861, March 11th	2 Quarter Boxes Gunpowder, C N C in diamond F, 271-72	G. F. O. Heyn.
1859, Nov.	10 Cases 4 Casks, C in triangle F, $\frac{1}{2}$ B $\frac{2}{3}$ , J H C in diamond 7, C in triangle W 1188 H, C in triangle H $\frac{1}{2}$ $\frac{1}{2}$ H	Miles Standish.
" Dec.	24 Cases J H C in diamond $\frac{1}{2}$ $\frac{2}{3}$ M F, C in triangle R $\frac{1}{2}$ B, C in triangle H M $\frac{1}{2}$ $\frac{1}{2}$ , C in triangle O $\frac{1}{2}$ $\frac{1}{2}$ C T, R D W 365	Lady Melville.
1860, Jan.	6 Cases C in triangle W $\frac{1}{2}$ $\frac{1}{2}$ H, S and B 376	Ganjam.
1861, Nov. 14th	1 Parcel, Mr. J. Wood, Akyab	Str. Lancefield.
" " "	1 Ditto, Mr. J B. Harding, Rangoon	Ditto.
" Sept. 3rd	1 Ditto, Consignees of M C $\frac{1}{2}$ $\frac{1}{2}$	Str. Malta.
" " 26th	1 Tin Box, J. S. Grainger	" Nubia.
" Nov. 20th	3 Cases C N C in diamond T	St. Lawrence.
" Dec. 3rd	1 Box, C Hogan	Day Dream.
" Nov. 20th	1 Trunk, Captain Honble E. Curzon	Newcastle.
Unknown	1 Case Copper Powder Flasks, no mark	Unknown.
1861, Dec. 13th	30 Cases Wines, Officers, H. M.'s 98th Regiment	Imperatrice Eugenie.
" " 6th	100 Cases Claret, B T	Ditto.
" " 11th	4 Cases, J P	Ditto.
" " "	1 Case L G, Mr. H. Eckford, care of Balfour and Co.	Ditto.
" " 13th	1 Case C R	Ditto.
" " 16th	1 Box, Priv. Ed. White, Band, 71st Highlanders	Agamemnon.
" " "	2 Boxes, M. A. Green	Ditto.
" Sept. 10th	1 Box, H. Mead, Esq., Madras	Str. Candia.
" Oct. 14th	1 Bag, 1 Hat, and Box, no mark	" Nemesis.
" July 22nd	20 Packages Gunpowder, K	Undaunted.
" Nov. 4th	1 Hat in Box, no mark	Str. Bengal.
" " 16th	1 Case, George Thornhill, Esq.	" Simla.
" Dec. 3rd	1 Package Brushes, no mark	" Candia.
" " 16th	1 Chest, 1 Roll Bedding, no mark	" Colombo.
" " 31st	2 Boxes, W S	" Nemesis.
" " "	1 Bag Washing Utensils, no mark	Ditto.

CALCUTTA CUSTOMS,  
The 7th March 1862. }

P. BONNAUD,  
Offg. Deputy Collector of Customs.

*MONTHLY RETURN showing the state of Compilation of Accounts for the Pay Department for the Month of January 1862.*

Range of Payments.	In what Statement of Disbursements.	When received from the Examiners.	Compilation on what date completed.	Date on which General Compilation Statement will be forwarded to the Military Accountant.
Presidency	1st Week	31st January 1862	11th February 1862	The General Compilation Statement for December 1861 was submitted to the Military Accountant on the 4th February, and that for January 1862 will be transmitted on the 5th March 1862.
	2nd "	12th February "	15th "	
	1st Separate	17th January "	15th "	
	2nd "	29th "	15th "	
	3rd "	10th February "	15th "	
	4th "	11th "	15th "	
	3rd Week	15th "	20th "	
	4th "	25th "	27th "	
Allahabad	1st "	24th January "	2nd "	
	2nd "	30th "	12th "	
	3rd "	10th February "	15th "	
	4th "	18th "	20th "	
Lucknow	1st "	17th January "	5th "	
	2nd "	28th "	10th "	
	3rd "	7th February "	14th "	
	4th "	20th "	26th "	
Meerut	1st "	18th January "	25th January "	
	2nd "	30th "	8th February "	
	3rd "	13th February "	19th "	
	4th "	22nd "	26th "	
Lahore	1st "	25th January "	4th "	
	2nd "	31st "	10th "	
	3rd "	11th February "	15th "	
	4th "	25th "	27th "	
Trans-Ravee	1st "	25th January "	31st January "	
	2nd "	8th February "	12th February "	
	3rd "	15th "	18th "	
	4th "	22nd "	25th "	
Hyderabad Contingent	Supplementary	8th "	9th "	

E. W. HOLLINGBERY,

Compiler.

FORT WILLIAM;  
 Compiler's Office,  
 The 28th February 1862.



*MONTHLY RETURN shewing the state of Compilation of Accounts in the Pay Department for the Month of February 1862.*

Range of Payments.	In what Statement of Disbursements.	When received from the Examiners.	Compilation on what date completed.	Date on which General Compilation Statement will be forwarded to the Military Accountant.
Presidency ...	1st Separate ...	26th February 1862	28th February 1862.	
	2nd „ ...	Ditto	... Ditto.	
	3rd „ ...	Ditto	... Ditto.	
	4th „ ...	Ditto	... Ditto.	
Allahabad ...	1st Week ...	28th „ „	Under Compilation.	
	Ditto ...	26th „ „	Ditto.	
	Ditto ...	25th „ „	Ditto.	
Lucknow ...	Ditto	27th „ „	Ditto.	
Meerut ...	Ditto	25th „ „	Ditto.	
Lahore ...	Ditto	26th „ „	Will be taken into hands.	
	2nd „	28th „ „	Under Compilation.	
Trans-Ravee ...	1st „	28th „ „	Under Compilation.	

FORT WILLIAM;  
Compiler's Office,  
The 28th February 1862.

E. W. HOLLINGBERY,  
Compiler.

*MEMORANDUM shewing the number of Monthly Supplementary Native Pension Disbursements of the Hyderabad Contingent received and audited up to 28th February 1862.*

Disbursements.	Monthly Disbursements.	Date of Receipt.	Date of Audit.	REMARKS.
Supplementary Native Pension Disbursements	July 1861	3rd Dec. 1861	19th Feb. 1862	In course of audit.
	August „		26th „ „	
	September „	17th „ „	...	
	October „		...	
	November „	13th Jan. 1862	...	
	December „	4th „ „	...	
	January 1862		...	

FORT WILLIAM;  
Examiner's Office, Pay Department,  
The 1st March 1862.

W. W. AUBERT, Capt.,  
First Examiner.

MEMORANDUM shewing the number of Half-yearly Native Pension Accounts received and audited up to 28th February 1862.

CIRCLES.	HALF-YEARLY ACCOUNT FOR PENSIONS.			Date of Receipt.	Date of Audit.	Accounts due.	Accounts remaining unaudited.	REMARKS.
	One for the Half-year, comprised between	Paid in arrear during the Half-year, comprised between						
Barrackpore	... ..	1st Nov. 1860 to 30th Apl. 1861	1st May to 31st October 1861...	23rd Jan. 1862...	29th Jan. 1862.	...	One.	
Benares	... ..	Ditto	Ditto	12th Feb. "	...	...	One.	
Cawnpore	... ..	Ditto	Ditto	4th "	...	...	One.	
Dinapore	... ..	Ditto	Ditto	30th Jan. "	14th Feb. 1862.	...		
Furruckabad	... ..	Ditto	Ditto	4th Feb. "	19th Feb. "	...		
Ghazeepore	... ..	Ditto	Ditto	24th Jan. "	28th Jan. "	...		
Juanpore	... ..	Ditto	Ditto	4th Feb. "	...	...	One.	
Lacknow	... ..	Ditto	Ditto	22nd Jan. "	24th Jan. 1862.	...		
Monghyr	... ..	Ditto	Ditto	11th Feb. "	...	...	One.	
Meerut and Haupper	... ..	Ditto	Ditto	12th "	20th Feb. 1862.	...		
Nagpore	... ..	Ditto	Ditto					

W. W. AUBERT, Captain,  
First Examiner.

FORT WILLIAM;  
Pay Department, Examiner's Office,  
The 1st March 1862.



PROGRESS REPORT of the Bill Department from 16th to 28th February 1862.

Number of Bills remaining un-audited on date of last Report.	Number of Bills received during the fortnight.	Number of Bills audited up to 28th February 1862.	Number remaining unaudited.	Number of Letters received.	Number of Letters undisposed of.	REMARKS.
23	281	280	24	103	2	
	23					
	304					

FORT WILLIAM,  
The 1st March 1862. }

W. W. AUBERT, Captain,  
Examiner, Pay Department.

Bi-MONTHLY REPORT of the Receipt and Audit of Pay-Masters' Accounts of Weekly Disbursements from 15th to 28th February 1862.

Names of Circles.	Number of Letters received.	Number of Letters undisposed of	DISBURSEMENTS.		Number of Disbursements remaining un-audited in the Pay-Examiner's Office.	REMARKS.
			Latest received, with date of receipt.	Latest audited, with date of audit.		
Meerut	8	1	1st to 8th Feb. 1862	(a) 24th to 31st Jan. 1862	One, viz., 9th to 15th Feb. 1862.	(a) Despatched 21st Feb. 1862.
			Reed. 15th " "	Audited 19th Feb. "		
			Cancelled and revised copy received ...	(b) 1st to 8th " "		(b) Despatched 27th Feb. 1862.
			24th Feb. 1862	Audited 25th " "		
			9th to 15th " "			
Lahore	6	...	Reed. 24th " "		None.	
			1st to 8th Feb. 1862	(c) 24th to 31st Jan. 1862		(c) Despatched 25th Feb. 1862.
			Reed. 15th " "	Audited 21st Feb. "		
			9th to 15th " "	(d) 1st to 8th " "		(d) Ditto.
			Reed. 22nd " "	Audited 25th " "		
Rawul Pindee.	4	...		(e) 9th to 15th " "	One, viz., 9th to 15th Feb. 1862.	(e) Despatched 26th Feb. 1862.
				Audited 25th " "		
			1st to 8th Feb. 1862	(f) 24th to 31st Jan. 1862		(f) Despatched 21st Feb. 1862.
			Reed. 19th " "	Audited 20th Feb. "		
			9th to 15th " "	(g) 1st to 8th " "		(g) Despatched 28th Feb. 1862.
			25th " "	Audited 28th " "		

EXAMINER'S OFFICE,  
The 28th February 1862. }

W. W. AUBERT, Captain,  
Offg. First Examiner, Pay Department.

*Bi-MONTHLY REPORT of the Receipt and Audit of Pay-Master's Weekly Disbursements from 15th to 28th February 1862.*

Names of Circles.	Number of Letters received.	Number of Letters undisposed of.	DISBURSEMENTS.		Number of disbursements remaining un-audited in the Pay Examiner's Office.	REMARKS.
			Latest received, with date of receipt.	Latest audited, with date of audit.		
Presidency	23	4	3rd week for February 1862	1st week for Feb. 1862	2	Three of the undisposed of letters were received on 28th February 1862.
Allahabad	15	2	Received 25th " " 22nd	Audited 28th " " 1st week for 25th	1	Two Ditto ditto.
Lucknow	2	Nil.	3rd week 15th to 21st February 27th February	1st week for 24th " " 1st week for 26th February	2	
Hyderabad	3	...	Disbts. for January 4th February	Disbts. for January 26th February		

No. 72

FORWARDED to the Controller of Military Finance with reference to his Office Memorandum 1414 of the 12th September 1861.

A. E. OSBORN, *Captain,*

*Offg. 2nd Examiner, Pay Department.*

Pay Department, Examiner's Office, }  
The 28th February 1862.



## COMMISSARIAT

No.

STATEMENT of Purchase Rates in the Central Circle for the Month of July 1861.

ARTICLES.		1	Lucknow.	Fyzabad.	Cawnpore.	Meerut.	Landour.	Bareilly.	Shajehan- pore.	Agra.	Gwa- lier.
		2	Roy Bareilly.	Gondah.	Fatteh- ghur.	Roorkhee.		Moorada- bad.	Nynce Tal.	Muttra.	Jhann- sie.
			Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Attah	per Re.	1	0 17 0	0 22 8	0 16 0	0 13 14	Delhi Purchase Statement is not received though called for.	0 17 0	0 18 8	0 13 8	
		2	0 21 0	0 21 0	0 15 3	0 14 3					
Barley, Europe	per lb.	1	...	...	...	RE. AS. P. 0 7 11		RE. AS. P. 0 6 0			
		2									
" Country	per Re.	1	...	...	0 20 0						
		2	...	...	0 20 8						
Shoosah	"	1	2 20 0	...	1 25 0	MDS. S. C. 2 0 0		MDS. S. C. 2 0 0	2 30 0	2 15 0	
		2	2 10 0	2 20 0	1 24 0	...		...		1 39 0	
Bread	per 100 lbs.	1	...	RS. AS. P. 5 12 8	...	...		...	RS. AS. P. 12 8 0		
		2	RS. AS. P. 6 3 11	5 14 11	...	...		...	11 10 7		
Firewood	per Re.	1	...	...	3 0 0	3 10 0	4 0 0	5 0 0	5 0 0		
		2	MDS. S. C. 4 20 0	...	3 30 0	5 2 8	...	6 0 0	8 0 0		
Fodder	"	1	5 28 9	MDS. S. C. 7 0 0	8 0 0						
		2									
Grain, 1st sort	"	1	0 17 0	0 30 0	0 18 6	...	...	0 17 0	0 21 0	0 15 4	
		2	0 26 0	...	0 16 0						
" 2nd "	"	1	0 18 0	0 31 0	0 19 6	...	0 9 13	0 17 8	0 22 0	0 15 12	
		2	0 27 0	0 34 0	0 10 8	...	...	...	...	0 13 14	
Grass, dry	"	1	...	...	2 0 0	...	...	...	...	1 30 0	
		2	...	...	3 0 0	...	...	...	...	2 3 11	
" green	"	1	...	...	3 0 0	5 2 8	...	...	...	3 0 0	
		2	...	...	5 0 0	...	...	...	...	3 36 10	
Hospital Clothing	per set	1									
		2									
Kurbee, dry	per Re.	1									
		2	4 0 0	...	...	2 32 8					
" green	"	1	...	...	...	5 0 0					
		2	7 0 0								
Lime Juice	per dozen	1	...	...	RS. AS. P. 3 12 0						
		2									
Potatoes	per Re.	1	...	...	...	...	...	...	lbs. oz. d. 32 0 0		
		2	...	...	lbs. oz. d. 48 0 0	...	...	...	23 0 0		
Rice	"	1	...	...	18 0 0	...	...	...	lbs. oz. d. 12 15 12	26 0 0	
		2	lbs. oz. d. 30 0 0	lbs. oz. d. 33 0 0	12 8 0	13 8 0					
Salt	"	1	...	...	12 0 0	15 7 0	13 6 0	...	17 8 0		
		2	12 0 0	...	12 8 0						
Sugar	"	1	...	...	7 4 0	...	...	...	8 0 0		
		2	...	...	6 8 0						
Vegetables	"	1	...	...	...	...	...	...	120 0 0		
		2									
Vinegar	per dozen	1	...	...	RS. AS. P. 12 0 0						
		2	...	...	9 0 0						

Not received, though called for more than once.

DEPUTY COMMISSARY GENERAL'S OFFICE:

CENTRAL CIRCLE, LUCKNOW,

The 20th December 1861.

## DEPARTMENT.

276.

STATEMENT of Contract Rates in the Central Circle for the Month of July 1861.

ARTICLES.		1	Lucknow.	Fyzabad.	Cawnpore.	Meerut.	Landour.	Bareilly.	Shajehan- pore.	Agra.	Gwa- lior.
		2	Roy Bareilly.	Gondah.	Futteh- ghur.	Roorkee.		Moorada- bad.	Nynce Tal.	Muttra.	Jhan- sic.
			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	
Barley, Europe	per lb.	1	...	...	...	...	...	0 8 0	0 8 0		
		2	...	...	...	...	...	0 8 0	0 8 0		
Beef	per 100 lbs.	1	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	
		2	9 0 0	9 0 0	9 0 0	9 0 0	...	9 0 0	9 0 0	9 0 0	
Biscuits	"	1	...	...	...	19 0 9	...	12 8 0			
		2	...	...	...	16 10 8					
Bread	"	1	6 12 0	...	7 11 0	9 8 0	10 4 1	8 13 8	8 5 4	9 8 0	
		2	...	...	8 8 0	9 8 0	...	8 9 6	...	9 0 0	
Bhoosah	per Re.	1	...	MDS. S. C. 2 9 0							
		2	...								
Coffee	per lb.	1	0 5 9	...	0 5 4	0 5 4		...	0 5 0		
		2	...								
Firewood	per Re.	1	...	6 0 0	MDS. S. C. 3 7 8	...		MDS. S. C. 2 35 0	MDS. S. C. 2 35 0	MDS. S. C. 3 21 0	
		2	...	6 0 0	...	...		...	3 21 0	3 21 0	
Grass, dry	"	1									
		2									
" green	"	1									
		2									
Hospital Clothing	per set	1	17 7 0	...	RS. AS. P. 18 4 3	17 0 0		RS. AS. P. 16 15 0	RS. AS. P. 16 15 0		
		2	...	...	...	...		16 15 0	20 15 3		
Lime Juice	per Dozen	1	5 15 0	...	4 1 0	3 0 0		5 10 4	6 13 8	RS. AS. P. 2 8 0	
		2	...	...	...	...		6 13 8	...	2 8 0	
Mustard, Europe	per lb.	1	...	...	...	1 4 0					
		2	...	...	...						
Mutton	per 100 lbs.	1	11 0 0	RS. AS. P. 11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	
		2	11 0 0	11 0 0	11 0 0	11 0 0	...	11 0 0	11 0 0	11 0 0	
Potatoes	per Re.	1	lbs. oz. d. 35 0 0	lbs. oz. d. 50 0 0	lbs. oz. d. 61 0 0	lbs. oz. d. 37 0 0	lbs. oz. d. 38 10 8				
		2	40 0 0	41 4 0	...	36 0 0					
Rice	"	1	27 5 0	28 8 0	23 9 0	16 9 0	...	lbs. oz. d. 14 11 0	lbs. oz. d. 12 0 0	lbs. oz. d. 20 3 5½	
		2	...	...	...	...	...	12 0 0	12 0 0	20 3 5½	
Salt	"	1	14 0 0	12 8 0	14 5 0	...	...	12 0 0	12 0 0	14 7 12	
		2	...	13 8 0	...	16 0 0	...	12 0 0	6 0 0	14 7 12	
Sugar	"	1	7 1 0	7 6 0	7 13 0	8 5 0	6 3 0	6 0 0	6 0 0	7 10 14	
		2	7 2 0	9 1 0	...	7 11 0	...	7 8 0	4 4 9	7 10 14	
Tinning Cooking Utensils p. coige	1	1	RS. AS. P. 1 0 0	...	RS. AS. P. 1 15 0	RS. AS. P. 0 8 0	RS. AS. P. 1 6 0	RS. AS. P. 0 14 6	RS. AS. P. 0 15 2		
		2	...	...	1 14 9	0 12 6	...	1 0 0	1 6 10		
Vegetables	per Re.	1	lbs. oz. d. 75 0 0	61 0 0	...	lbs. oz. d. 80 0 0	...	...	...	80 0 0	
		2	55 0 0	53 0 0	...	65 0 0	...	...	...	80 0 0	
Vinegar	per dozen	1	...	...	...	RS. AS. P. 6 0 0					
		2	...	...	...						

Delhi Purchase Statement is not received though called for.

Not received, though called for more than once.

E. J. SIMPSON, Captain,  
Offg. Depy. Commr. Genl., Central Circle.



*STATEMENT shewing the Articles, with Quantities, provided by Contract and Purchase by the Raneeegunge Executive Commissariat during the Month of October 1861, also the Contract and Purchase Rates per Commissary General's printed Circular No. 21, dated 31st May 1861.*

ARTICLES.	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
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### Victualling Supplies.

			lbs. oz. d.	lbs. oz. d.	lbs. oz. d.	Rs. As. P.
Bread	per Re	In full 10,036.	10,036 0 0	10 0 0	...	1,003 9 7
Beef, fresh	"		8,750 0 0	14 4 9½	...	612 6 7
" salt	"		129 0 0	From Store.	4 0 0	48 6 0
				lbs. oz. d.		
Mutton	"	In full 10,036.	1,157 0 0	6 14 5½	...	167 12 2
Rice	"		2,509 0 0	...	21 0 0	119 14 6
Sugar	"		1,568 2 0	6 4 0	...	250 14 5
Salt	"		619 8 0	12 0 0	...	51 9 7
Tea, black	"		141 13 4	From Store.	0 10 8	216 1 10
" green	"		70 13 6	Ditto.	0 8 0	141 10 11
Coffee	"		470 8 8	Ditto.	2 14 8½	176 7 2
Vegetables	"		10,036 0 0	32 lbs.	...	313 10 0
Coal	per md.		14,629 0 0	...	2 as. 6 pie	27 14 0
"	"		5,443 0 0	From Store.	2 " 6 "	10 5 11
Bread	per Re.	* In part only 421.	100 12 0	10 lbs.	...	10 1 2
Rice	"		165 4 0	...	21 lbs.	4 9 3
Sugar	"		65 12 8	6 lbs. 4 oz.	...	10 8 4
Tea, black	"		12 8 12	From Store.	10 oz. 8 d.	19 1 8
" green	"		6 5 6	Ditto.	8 oz.	12 10 8
Vegetables	"		421 0 0	32 lbs.	...	13 2 6
Coal	per md.		421 0 0	...	2 as. 6 pie	0 12 10
						3,211 9 1

### Victualling Contingencies.

#### TINNING UTENSILS.

			No.	Rs. As. P.	Rs. As. P.
Boilers, Copper, middg p. each			2	0 7 0	0 14 0
" " small			2	0 5 6	0 11 0
Sauce Pans			1	0 1 9	0 1 9
Pudding Plates			10	0 0 6	0 5 0
Soup Ladles			1	0 0 6	0 0 6
Camp Kettles			2	0 0 6	0 1 0
Pint Measures			1	0 0 6	0 0 6
					2 1 9

\* Detachments arrived by Train from Dum-Dum had drawn their rations in part only before starting, and received the remainder on arrival at Raneeegunge.

ARTICLES.	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
Hospital Supplies.						
			lbs. oz. d.	lbs. oz. d.		Rs. As. P.
Bread per Re.			634 0 0	10 0 0	...	63 6 5
Beef "			24 0 0	14 4 9½	...	1 10 10
Mutton "			259 0 0	6 14 5½	...	37 8 10
Sugar "			78 9 0	6 4 0	...	11 8 11
Salt "			22 6 8	12 0 0	...	1 13 10
Vegetables "			220 6 0	32 0 0	...	6 14 1
Chickens "			No. 15	...	No. 6	2 8 0
Butter "			19 lbs. 8 oz.	...	lb. oz. d. 1 8 11	12 10 0
Milk "			MDS s. c. 4 29 14½	...	8 seers	23 11 9
Rice "			lbs. oz. d. 176 10 0	...	21 lbs.	8 6 6
Pepper "			1 12 14	...	4 lbs. 2 oz.	0 7 0
Coal per md.			MDS s. c. 26 35 8	...	2 as. 6 pie	4 1 6
Flour per Re.			lbs. oz. d. 14 7 0	...	16 lbs.	0 14 6
Nutmeg "			0 14 8½	...	8 oz.	1 13 0
Ginger "			0 2 5	...	8 "	0 0 3
Limes per each			No. 70.	...	3 pie	1 1 6
Arrowroot per Re.			lbs. oz. d. 4 2 0	From Store.	lbs. oz. d. 2 10 10½	1 8 9
Barley "			14 7 0	Ditto.	2 10 10½	5 6 7
Sago "			0 8 0	Ditto.	4 0 0	0 2 0
Tea, green "			23 1 4	Ditto.	0 8 0	46 2 6
Port Wine per dozen			dozs. btls. m. 0 9 3	Ditto.	rs. as. p. 30 0 0	23 4 0
Brandy "			0 5 8	Ditto.	18 0 0	8 11 2
Beer, Pints "			4 1 0	Ditto.	5 8 0	22 7 4
Porter "			4 10 0	Ditto.	3 0 0	14 8 0
Soda Water "			1 2 0	Ditto.	4 0 0	4 10 8
Champagne "			0 1 0	Ditto.	30 0 0	2 8 0
						307 13 11

## Hospital Contingencies.

## TINNING UTENSILS.

		Rs. As. P.		Rs. As. P.
Boilers, Copper, middg. per ea.	No. 4	0 7 0	...	1 12 0
" " small "	" 6	0 5 6	...	2 1 0
Sauce Pans, Copper "	" 4	0 1 9	...	0 7 0
Soup Ladles "	" 2	0 0 6	...	0 1 0
Pint Measures "	" 2	0 0 6	...	0 1 0
				4 6 0



ARTICLES.	Number of Cattle fed.	Average cost of each.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
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## Cattle.

## ELEPHANTS.

			Per diem	Rs. 0-10-11 <sup>2</sup> " mensm " 21-4-1.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Rs. As. P.
Rice	per Re.	No. 2,114.			459 11 0	...	0 30 0	612 5 8
Grass, green	"				622 32 0	3 0 0	...	140 14 10
Fodder "	"				No. 1645	...	No. 4	411 4 0
" for Sick	"				" 469	...	" 2	234 8 0
Mussalahs	per each				" 68 $\frac{6}{37}$	...	12 annas	51 2 3
								1,450 2 9

## BULLOCKS.

			Per diem Rs. 0-3-0. " mensam " 5-13-0.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Rs. As. P.
Gram	per Re.	No. 3,938.		194 0 0	...	0 16 0	485 0 0
Grass, green	"			668 34 0	3 0 0	...	222 15 2
Salt	per lb.			123 lbs.	From Store.	3 annas	23 1 0
							731 0 2

## HORSES.

			0-9-6. 18-6-6.	Mds. S. C.		Mds. S. C.	Rs. As. P.
Gram	per Re.	No. 7,849.	Per diem Rs.	*899 30 0	...	0 15 0	2,399 5 4
			" mensem "				
Grass	"			+3,629 8 0	...	1 24 0	2,268 4 0
							4,667 9 4

## Cattle Contingencies.

## ELEPHANTS.

				Rs. As. P.		Rs. As. P.
Guddelabs	per each		No. 70	11 14 0	...	831 4 0
Guddees	"		" 70	4 3 0	...	293 2 0
Ropes	per set		70 sets	1 12 0	...	122 8 0
Doles	per each		No. 35	2 5 0	...	80 15 0
Ration Bags	"		" 70	0 5 3	...	22 15 6
						1,350 12 6

\* Australian at 5 Seers, No. 4,591.

† 4,154, at 17 Seers.

2,982, at 25 Seers, pr. S. O.

713 nil having cutter.

ARTICLES.	Number of Cattle fed.	Average cost of each.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
<b>BULLOCKS.</b>						
				Rs. As. P.		Rs. As. P.
Jhools	per each		No. 41	2 5 0	...	94 13 0
Suffrahs	"		" 32	0 6 0	...	12 0 0
Brushes, hand	"		" 52	0 4 0	...	13 0 0
Ropes, line	"		" 3	5 8 0	...	16 8 0
" nose	"		" 132	0 1 6	...	12 6 0
" bridle	"		" 132	0 2 6	...	20 10 0
Chursahs	"		" 2	3 0 0	...	6 0 0
						175 5 0

**Barrack Supplies.**

						Rs. As. P.
Jars, large	per each		No. 83	...	5 annas	25 15 0
Lime	per Re.		40 mds	...	2 mds.	20 0 0
Chatties	per each		No. 20	...	6 pie	0 10 0
			MDS. S. C.		MD. S. C.	
Oil, Mustard	per Re.		7 12 9	...	0 2 0	146 4 6
Thread for Wicks	"		0 9 6½	...	0 1 8	6 4 0
Cotton " "	"		0 1 8	...	0 2 8	0 9 7
Coarse Cloth	per yard		3½ yards	...	3 annas	0 10 1
						200 5 2

**Hospital Clothing.**

				Rs. As. P.	Rs. As. P.
Quilts	per each		No. 208	3 2 0	650 0 0
Sheets	"		" 205	1 2 0	230 10 0
Suttrunjees	"		" 6	1 9 0	9 6 0
					890 0 0

**Bazar Medicines.**

		lbs. oz. d.		Rs. As. P.	Rs. As. P.
Alum	per lb.	0 8 0	From Store.	0 1 0	0 0 6
Camphor, refined	"	0 3 0	...	1 12 0	0 5 3
				lbs. oz. d.	
Ginger	per Re.	0 3 0	...	8 0 0	0 0 4
Kuth Kuringa	"	0 4 0	...	1 7 8	0 3 10
Oil, Linseed	"	2 0 0	...	5 2 4	0 6 2
" Mustard	"	4 0 0	...	4 1 13	0 15 6
				RS. AS. P.	
Vinegar	per dozen	6 bottles	From Store.	6 4 0	3 2 0
Wax, white	per md.	3 mds. 8 srs.	Ditto.	50 0 0	2 2 1
Chirrettah	per lb.	2 lbs. 8 oz.	...	0 2 4	0 6 0
Mustard, Europe	per dozen	7 bottles	From Store.	30 0 0	17 8 0
Poppy Heads	per lb.	3 lbs.	...	0 4 9	0 14 3
Kaladanah	per Re.	1 lb. 8 oz.	...	1 lb. 7½ d.	1 7 6
					27 5 7



ARTICLES.	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
<b>Hospital Necessaries.</b>						
Sugar, soft	per Re.		3 lbs.	6 4 0	...	0 7 8
Bazar Phials	per dozen		6 dozens	...	0 15 0	5 10 0
Cloth for dressing	per yard		41 yards	...	0 5 6	14 1 6
" " Bandages	"		50 "	...	0 5 0	15 10 0
Flour for Poultices	per Re.		30 lbs.	...	16 lbs.	1 14 0
Flannel, Europe	per yard		12 yards	...	RE. AS. P.	
" " Country	"		2 "	...	1 7 3	17 7 0
					0 13 6	1 11 0
Linseed Meal	per Re.		23 lbs.	...	lbs. oz. d.	
					16 7 5	1 6 0
Pots and Pans	per dozen		dozs. 3-6	...	RE. AS. P.	
Soap, Country	per lb.		3 lbs.	...	0 6 0	1 5 0
Suet, Mutton	"		1 lb. 8 oz.	...	0 2 6	0 7 6
Twine, Country	"		8 oz.	...	0 4 0	0 6 0
Firewood	per Re.		4 mds.	...	0 2 0	0 1 0
					3 mds.	1 5 4
Honey	per lb.		1 lb.	...	RE. AS. P.	
Candles, Wax	per seer		5 lbs. 11 oz.	From Stock.	0 8 0	0 8 0
" "	per lb.		5 oz.	...	1 4 0	3 7 0
Naunds	per each		No. 4	...	0 14 0	0 4 4
Gumlahs	"		" 18	...	0 3 6	0 14 0
Chatties, spitting	per dozen		4 dozens	...	0 3 0	3 6 0
Jars, water, large	per each		No. 4	...	0 6 0	1 8 0
Baskets	"		" 1	...	0 5 0	1 4 0
Tape, narrow	per yard		12 yards	...	0 2 0	0 2 0
Doosoottee Cloth	"		4 "	...	0 0 6	0 6 0
Nails, Iron	per each		No. 12	...	0 5 0	1 4 0
Cloth, coarse	per yard		3 yards	...	0 0 1	0 1 0
Cotton Thread	per ball		152 balls	...	0 3 0	0 9 0
Cloth, Cotton	per yard		6 yards	...	0 0 3	2 6 0
Lime for Privies	per Re.		4 mds.	...	0 6 0	2 4 0
Soap, Bar	per lb.		1 lb.	...	2 mds.	2 0 0
Leeches	per each		No. 51	...	8 annas	0 8 0
			MD. S. C.	...	1 anna	3 3 0
Lamp Oil	per Re.		1 6 8	...	2 srs. 4 eks.	20 10 8
Thread for Wicks	"		0 0 14	...	1 seer 8 "	0 9 4
Porter, Pints	per dozen		2 dozens	From Store.	3 Rupees	6 0 0
						112 14 4

**Hospital Miscellanies.**

				Rs. As. P.	Rs. As. P.
Dusters, Doosoottee	per dozen	1 dozen	...	3 0 0	3 0 0
Lanterns	per each	No. 1	...	0 9 0	0 9 0
Tape, broad	per yard	73 yards	...	0 0 9	3 6 9
					6 15 9
Total, Rupees thirteen thousand one hundred and thirty-eight, annas seven, and two pie					13,138 7 2

RANEEGUNGE ;  
*Executive Commissariat Office,*  
*The 9th January 1862.*

E. A. GRUBB, *Captain,*  
*Executive Commissariat Officer.*

No. 17.  
**COMMISSARIAT NOTICE.**

- SEALED Tenders will be received by the Commissariat Officer at Barrackpore up to 2 o'clock p. m. of the 3rd April, and opened there at noon on the 4th April 1862, in the presence of parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule:—
- Printed Forms of Tenders with stipulations will be supplied by the Commissariat Officer on application, and none others will be received.
  - Tenders to be superscribed "Tenders for Meat for Troops."
  - Tenders will not be received after the hour fixed.
  - Tenders must state a rate for each and every Article in words as well as figures.
  - Tendering parties must lodge with their tender, or pay before the same are opened, the requisite earnest money by Bank of Bengal Receipt or Government Promissory Notes.
  - Parties may tender for each or any of the Stations separately or otherwise.
  - All further information and particulars will be furnished to any party or parties applying.

**SCHEDULE.**

Number of Tenders.	DETAILS.	BARRACKPORE.						CHINSURAH.						BERHAMPORE.								
		Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Installments deliverable, and specific time of delivery.	Amount of Earnest money to be lodged with Tender or before opening it.	Amount of Security to be deposited for Contract.	Quality of Supply.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Installments deliverable, and specific time of delivery.	Amount of Earnest money to be lodged with Tender or before opening it.	Amount of Security to be deposited for Contract.	Quality of Supply.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Installments deliverable, and specific time of delivery.	Amount of Earnest money to be lodged with Tender or before opening it.	Amount of Security to be deposited for Contract.	Quality of Supply.
1	Mutton once a week	One year from 1st May 1862.	43,000 0 0	Ration Ground and Hospitals to Commanding and Medical Officers.	Daily proportion half an hour before sunrise.	Rupces 2,000.	Rupces 7,000.	Very best grass fed.	One year from 1st May 1862.	62,400 0 0	Ration Ground and Hospitals to Commanding and Medical Officers.	Daily proportion half an hour before sunrise.	Rupces 400.	Rupces 1,500.	Very best grass fed.	One year from	79,200 0 0	Ration Ground and Hospitals to Commanding and Medical Officers.	Daily proportion half an hour before sunrise.	Rupces 600.	Rupces 2,900.	Very best grass fed.
	" if twice a week	...	86,000 0 0	...	...	...	...	...	...	124,800 0 0	...	...	...	...	...	...	158,400 0 0	...	...	...	...	...
	Beef six times a week	...	3,12,000 0 0	...	...	...	...	...	...	62,400 0 0	...	...	...	...	...	...	62,400 0 0	...	...	...	...	...
	" if five times a week	...	2,44,000 0 0	...	...	...	...	...	...	52,800 0 0	...	...	...	...	...	...	49,600 0 0	...	...	...	...	...

BARRACKPORE;  
Executive Commissariat Office,  
The 3rd March 1862.

J. SYKES, Captain,  
Deputy Assistant Commissary General.



## NOTICE.

No. 13.

SEALED Tenders will be received at the Raneegunge Executive Commissariat Office, until 4 o'clock P. M. of the 15th March 1862, for the undermentioned Articles to be delivered in the quantities, and during the periods specified, at the Commissariat Godown at Raneegunge, and also on command, free of all charges.

2. The Articles to be of the best quality and description. Each Tender must be accompanied with a Treasury Receipt for the amount of Security noted below, which will be at once returned to all but the party whose Tender is accepted. Tenders will be opened at 12 o'clock P. M. on the 17th March 1862, and the successful competitor (subject to the approval of the Commissary General) declared in the presence of such parties as may choose to attend.

3. Forms of Tenders can be obtained at this Office.

4. The undersigned reserves to himself the right of accepting Tenders for the different Articles in full or in part only.

5. Tenders must include every item of the class or classes to which they have reference.

Class.	DESCRIPTION OF ARTICLES.	Station.	Estimated monthly requirements may be more or less.	To be delivered.	Security Money to be deposited.	PERIOD OF CONTRACT.
			lbs. oz. d.		Rs. As. P.	
A.	Bread	...	9,000 0 0		1,000 0 0	From 1st May 1862 to 30th April 1863.
B.	Sugar	...	1,500 0 0		200 0 0	Ditto ditto.
C.	Coffee	...	800 0 0		300 0 0	Ditto ditto.
D.	Salt	...	560 0 0		60 0 0	Ditto ditto.
E.	Vegetable	...	9,000 0 0		350 0 0	Ditto ditto.
F.	Coal	...	18,000 0 0		50 0 0	Ditto ditto.
	Batter	...	20 0 0			
	Chickens	...	No. 30			
G.	Eggs	...	" 100		25 0 0	Ditto ditto.
	Fowls	...	" 5			
	Milk	...	20 lbs.			
H.	Gram for Bullocks	...	100 maunds		400 0 0	Ditto ditto.
I.	" for Horses	...	600 "		2,400 0 0	Ditto ditto.
	Chatties	...	No. 30			
	Cloth for Wicks	...	1 seer 6 cks.			
J.	Jars, large	...	No. 40		150 0 0	Ditto ditto.
	Lamp Oil	...	5 maunds			
	Lime (unslaked)	...	40 "			
	Thread	...	5 seers			
	Alum	...	2 lbs.			
	Assafetida	...	2 oz.			
	Bazar Phials	...	2 dozens			
	Bottles, Empty	...	1 dozen			
	Camphor	...	1 lb.			
	Charcoal	...	10 maunds			
	Chiretta	...	lbs. oz. d.			
	Coriander Seed	...	1 0 0			
	Cubeb	...	0 2 0			
	Ginger, Dry	...	1 0 0			
	Gund Beroja	...	0 5 0			
	Kaladana	...	as required			
	Kutch Katechu	...	Ditto.			
K.	Leeches	...	4 oz.		30 0 0	Ditto ditto.
	Linseed Oil	...	No. 25			
	" Meal	...	lbs. oz. d.			
	Mustard, Europe	...	3 0 0			
	" Oil	...	3 0 0			
	" Seed	...	0 6 0			
	Pepper, Black	...	3 0 0			
	Plantain Leaves	...	as required			
	Pomegranate Root	...	No. 10			
	Poppy Head	...	as required			
	Rusoot	...	No. 50			
	Vinegar	...	2 oz.			
	Wax, White	...	3 bottles			
	" Yellow	...	4 lbs.			
	" "	...	2 "			
TINNING COOKING UTENSILS.						
	Chilumchies	...	No. 2			
	Copper Boilers, large, with Covers	...	No. 18			
	" " medium "	...	" 12			
	" " small "	...	" 20			
L.	Frying Pans	...	" 12		40 0 0	Ditto ditto.
	Ladles	...	" 24			
	Sauce Pans	...	" 12			
	Spoons and all other small Utensils	...	" 12			

RANEEGUNGE;  
Executive Commissariat Office,  
The 7th February 1862.

E. A. GRUBB, Captain,  
Executive Commissariat Officer.

# Commissariat Notice.

No. 8.

SEALED Tenders will be received by the Commissariat Officer at Dacca, up to 2 P. M. of Monday, the 31st March 1862, and opened at noon of the following day in presence of interested parties who may attend for the supply, by Contract, of Potatoes to the European Troops in the Dacca Commissariat Division.

2. Forms of Tenders will be supplied by the Commissariat Officer on application.
3. Tenders to be superscribed "Tenders for the supply of Potatoes to European Troops in the Dacca Commissariat Division."
4. Tenders will not be received after the hour fixed.
5. Tendering parties must lodge with their Tenders the requisite earnest money.
6. Parties may tender for as many Sub-Divisions as they please, or may confine their Tender to one only.

## SCHEDULE.

Number.	NAME OF ARTICLE.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where, and to whom Articles are deliverable.	Installments deliverable, and specific time of delivery.	Amount of Earnest money.	Security to be deposited for Contract.	Quality of Supply.	REMARKS.
1	Potatoes.	One year, from 1st May 1862 to 30th April 1863.	138,960 lbs.	Ration Grounds and Hospitals; to Commanding and Medical Officers.	Daily proportion, five days out of each week at half an hour before sunrise at Dacca.	25 Rupees.	2,000 Rupees.	Very best.	The Out-posts are Sylhet and Debrooghur in Assam.

DACCA;  
Exc. Commst. Office,  
The 28th February 1862.

J. S. DUNBAR, Captain,  
Assistant Commissary General.

No. 38.

# Commissariat Notice.

SEALED Tenders will be received at the Commissariat Office until 2 o'clock P. M. of the 8th March, and opened there at noon on the 10th March, in the presence of attending parties, for the supply, at the Commissariat Godown, Baloo-ghaut, on or before 10 o'clock A. M. of the 12th March, of

*Prime Mess.*

35 Tierces of Beef } English or Irish  
8 " of Pork } cured,  
or of any part thereof.

The supply will be subject to the approval of the Commissariat Officer.

Each Tender to be accompanied by a deposit of Rupees (10) ten for each Tierce offered, which will be returned immediately the Tenders are opened to all, but the successful tenderer, and to him, upon completion of delivery.

If the Meat is rejected the security deposit will be forfeited.

Payment will be made immediately after delivery upon presentation of Bill and Godown receipt.

Form of Tender may be obtained at this Office.

H. B. CHALMERS, Captain,  
Assistant Commissary General.

FORT WILLIAM;  
Exc. Commst. Office,  
The 4th March 1862.



## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of Government, in the Shahabad Collectorate, on the 7th March 1862, corresponding with the 21st Falgoon 1269 F. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below:—

## CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the sale to be cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

5th.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other arrears of Revenue.

Number.	Towjee Number.	Name of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C. D. D.	Rs. As. P.	Rs. As. P.	
1	4085	Chilbeeleeah, Pergunnah Peero...	326 9 19 0	391 0 0	504 6 1	The Sudder Jummas of these Estates include the Dak and Road Cess.
2	4090	Doomurreeah Kakun, Pergunnah Peero ...	641 14 3 15	1,145 0 0	1,472 11 5	
3	4055	Dhurrumdass Dehree, Pergunnah Peero ...	483 15 17 0	500 0 0	634 4 5	
4	4058	Dhungaona, Pergunnah Peero	1,362 10 0 0	1,387 0 0	1,790 13 0	
5	4065	Runjeetpoor Oorf Ramnuggur, Pergunnah Peero ...	738 15 16 5	890 0 0	1,147 5 10	
6	4070	Sillakhnah, Pergunnah Peero...	452 17 18 0	380 0 0	502 3 0	
7	4082	Muddainee Joorawun, Pergunnah Peero ...	133 13 6 0	211 0 0	271 6 0	
8	4071	Mahesh Dehree, Pergunnah Peero ...	505 13 14 0	515 4 0	664 13 6	
9	4080	Nurrotumpore Harreelah, Pergunnah Peero ...	320 12 16 0	258 0 0	332 7 0	
10	4077	Hurdecab, Pergunnah Peero ...	449 15 10 0	488 0 0	629 11 0	
11	3970	Anooah Nizamut and Anooah English, Pergunnah Peero ...	271 15 14 8	130 0 0	165 8 10	
12	4089	Kutturreeah, Pergunnah Peero...	1,976 9 12 0	1,807 0 0	2,202 6 0	
13	4074	Bhusmumpore Oorf Sukree Angoodoolah, Pergunnah Peero ...	736 2 3 5	836 0 0	1,079 14 4	
14	4079	Beepurdiiree Oorf Amoorjah, Pergunnah Peero ...	556 9 16 5	606 0 0	782 5 0	
15	4086	Dulpore Oorf Jehunpore Tuppai Kurumwaree, Pergunnah Arrah	854 0 0 0	1,620 0 0	2,066 2 7	
16	4059	Itmah Bukhut, Pergunnah Peero	678 3 12 0	456 0 0	587 12 3	
17	4060	Umrohah, Pergunnah Peero ...	485 18 9 0	490 0 0	631 10 0	
18	4091	Akrounj, Pergunnah Peero ...	554 10 8 0	486 0 0	627 7 0	
19	4076	Akounce, Pergunnah Peero ...	339 11 5 0	422 0 0	543 12 0	
20	4087	Eaudmadpore, Deoreeah, and Puttelwa, Pergunnah Peero ...	3,724 6 12 0	1,830 0 0	2,361 15 11	
21	4088	Burrar, Pergunnah Peero ...	563 3 10 0	754 0 0	972 8 7	
22	4057	Buksundab, Pergunnah Peero ...	563 7 13 0	825 0 0	1,064 6 6	
23	4083	Buhree, Pergunnah Peero ...	910 3 18 0	1,334 0 0	1,721 2 10	
24	4064	Burdeehah, Pergunnah Peero ...	529 13 7 0	676 0 0	872 3 4	
25	4067	Purranpoorah, Pergunnah Peero	278 13 7 0	195 0 0	250 1 6	
26	4092	Purroorah, Pergunnah Peero ...	154 19 17 0	88 0 0	112 15 7	
27	4063	Tillat, Pergunnah Peero ...	1,174 0 11 5	843 0 0	1,087 2 0	

SHAHABAD COLLECTORATE,  
The 3rd October 1861. }

S. C. BAYLEY,  
Officiating Collector.

## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of Government, in the Shahabad Collectorate, on the 7th of April 1862, corresponding with the 22nd Chyte 1269 F. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below :—

## CONDITIONS OF SALE.

1<sup>st</sup>.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2<sup>nd</sup>.—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3<sup>rd</sup>.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4<sup>th</sup>.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the sale to be cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

5<sup>th</sup>.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other arrears of Revenue.

No.	Towjee Number.	Name of Mehals & Pergunnahs.	Area.	Sudder Jummah.	Upset Price.	REMARKS.
			B. C. D. D.	Rs. As. P.	Rs. As. P.	
1	4078	Surphorah, Pergunnah Peero ..	605 11 1 0	678 2 0	826 8 0	The Sudder Jummahs of these Estates include the Dāk and Road Cess.
2	4081	Suheearah, Pergunnah Peero ..	498 11 3 5	430 0 0	554 8 2	
3	4073	Moap Khoord, Pergunnah Peero	1,276 10 6 5	1,144 0 0	1,476 6 6	
4	4084	Kuppoor Dihrah, Pergunnah Peero	895 17 9 0	737 0 0	951 12 9	
5	4075	Kusmurreeah, Pergunnah Peero	724 9 2 0	776 0 0	1,001 0 0	
6	4072	Kuthrain, Pergunnah Peero...	676 2 11 0	1,048 0 0	1,352 9 0	
7	4069	Kuchnut, Pergunnah Peero ..	605 9 17 15	544 0 0	702 7 1	
8	4062	Gobinddihree, Pergunnah Peero	495 16 2 0	621 0 0	800 14 1	
9	4056	Gurhatha, Pergunnah Peero ..	481 7 6 0	228 0 0	294 8 6	
10	4068	Majheeaon Puttee Indur and Majheeaon Puttee Hur, Pergunnah Peero	1,169 12 3 10	1,737 0 0	2,242 9 4	
11	4066	Moap Boozroog, Pergunnah Peero	1,502 7 11 0	1,700 0 0	2,177 7 0	
12	4061	Mudainee Oopodheeah, Pergunnah Peero	525 13 3 0	451 0 0	581 14 4	

SHAHABAD COLLECTORATE, }  
The 3rd October 1861.

S. C. BAYLEY,  
Officiating Collector.



## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Moorshedabad and mentioned in the Statement hereunto annexed, will be put up to sale, under the orders of the Board of Revenue, Lower Provinces, dated 9th November 1861, in the Moorshedabad Collectorate, on Monday, the 14th April 1862, corresponding with the 2nd Bysack 1269 B. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below :—

## CONDITIONS OF SALE.

1st.—Estates to be sold, with the sudder jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent upon the amount bid; the same to be forfeited to Government and the Sale cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—Mehal Esanpore comprising fifteen Turrufs, and Mehal Chandneah Gungeeat comprising seven Turrufs, will be offered for sale in the number of lots shewn below, each lot comprises one Turruf, the area, sudder jumma, and upset price of which are shewn in the Statement at foot.

6th.—On expiry of existing leases delivery of possession will be made according to the boundaries laid down on the Map of the measurement.

7th.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other arrears of Revenue.

Number of Lots.	Number of Towjee	Name of Mehals and Pergunnahs.	Area.	Jumma.			Upset Price.		
				B. K. G. K.	Rs. As. P.		Rs. As. P.		
1	588	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Eshanpore	6,412 3 8 2	1,685 6 2			3,370 12 4		
2	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Dasdehgram	1,054 18 5 0	562 11 5			1,125 6 10		
3	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Bhalkoondhee	3,958 1 5 3	1,856 13 3			3,713 10 6		
4	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Kristoshyle	6,166 2 15 0	1,721 12 11			3,443 9 10		
5	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Hossenpore	1,918 6 11 0	615 13 9			1,231 11 6		
6	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Rajendrobattee	906 10 8 3	406 8 8			813 1 4		
7	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Gungapore	1,405 4 14 0	793 5 0			1,586 10 0		
8	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Bhandersoho	5,555 9 4 0	3,416 12 1			6,833 8 2		
9	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Doultabad	2,742 12 5 0	1,668 5 7			3,336 11 2		
10	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Soondulpore	993 18 10 2	523 7 9			1,046 15 6		
11	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Ramnuggur	2,638 5 1 1	336 14 0			673 12 0		
12	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Bhandara	1,247 7 6 1	417 5 9			834 11 6		
13	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Hurrirpara	981 2 10 3	345 15 1			691 14 2		
14	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Gowripore	868 7 16 3	1,298 7 3			2,596 14 6		
15	...	Hooda Eshanpore, Pergunnah Ashud-nuggur, Turruf Nrusinghopore	2,856 2 8 2	186 10 7			373 5 2		

Number of Lots.	Number of Towjee.	Name of Mehals and Pergannahs.	Area.	Jumma.	Upset Price.
			B. K. G. K.	Rs. As. P.	Rs. As. P.
16	593	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Geeagunje	613 3 8 2½	1,304 1 4	2,608 2 8
17	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Amaneegunje	326 7 7 1	1,066 6 2	2,132 12 4
18	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Subjee Katrah	444 14 1 2	864 9 3	1,729 2 6
19	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Shampore	580 3 7 3	780 6 8	1,560 13 4
20	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Ajimgunje	247 3 7 2½	903 11 6	1,807 7 0
21	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Maheenuggur	841 6 3 0	400 2 4	800 4 8
22	...	Chandnea Gungeeat, Pergunnah Ashud-nuggur, Turruf Aurungabad	311 19 10 3	123 11 9	247 7 6
23	1416	Kismut Moohoola Nilkuntbattee, Pergunnah Choonakhallee	60 5 0 0	32 2 0	64 4 0
24	571	Kismut Moohoola Dadpore, Pergunnah Polassee	502 15 0 0	1,057 9 0	2,115 2 0

MOORSIEDABAD ;  
Collector's Office,  
The 27th January 1862.

H. A. COCKERELL,  
Collector.

Sheriff's Office, the 5th March 1862.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Goal Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House, in the Town of Calcutta, on Saturday, the twenty-ninth day of March instant, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

DAVID COWIE,  
Sheriff.

দরিফ আফিস-এ মার্চ সন ১৮৬২ শাল ১

সমাজার দেওয়া যাইতেছে যে আগামি ২৯ মার্চ ১৮৬২ শাল শনিবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বহু দেশের কোর্ট উইলিএমের

গুপ্তেম কোর্ট আপন আদালত ঘরে ওয়ের-টারমিনের এবং এডমিরেলটি অর্থাৎ মহাসমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশিয়ান জতকাল পর্যন্ত বশিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বশিবেক এবিসয় সকলে অরণ রাখুন।

DAVID COWIE,  
Sheriff.

#### Wanted,

A MOONSERIM for the Deputy Commissioner's Office, Gondah, Oudh. He must be a good Translator, and be able to read and write both English and Oordoo fluently. Salary Rupees 150 per mensem.

(Sd.) J. S. Ross,  
Deputy Commissioner, Gondah.



**Notice.**

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Executive Engineer's Office, Barrackpore Division.

Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Executive Engineer's Office, Barrackpore Division, at the Station of Barrackpore, up to 1st April 1862.

Tenders will not be received after the 1st April next.

The Contracts to be first made will take effect from the 1st May 1862.

A. F. BAIRD, Major,  
Exc. Engr., Barrackpore Division.

BARRACKPORE,  
The 3rd March 1862. }

**Notice.**

THE Office of the Military Accountant has been removed from the Premises No. 4, Coila Ghat Street, to No. 6-1, Russell Street.

G. M. HILL, Lieut.-Col.,  
Military Accountant.

MILY. ACCT.'S OFFICE, }  
The 4th March 1862. }

**Notification.**

DR. J. G. FRENCH assumed charge of the medical duties at Nowgong on the 12th instant.

HENRY HOPKINSON, Major,  
Commissioner of Assam.

COMMISSIONER'S OFFICE, }  
Assam,  
The 21st February 1862. }

**Notice.**

INCOME TAX ACT, SCHEDULES 1 AND 2.

UNDER the orders of the Governor General of India in Council, notice is hereby given that, except in the case of any person or persons to whom a special Notice is issued, the assessment for the Income Tax, for the year commencing from the 31st July 1861, under Schedules 1 and 2, Act XXXII. of 1860 (Income Tax Act), will be the same as for last year; provided that if any person object to such assessment, he may apply to the Assessor of his Division for Forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the date of this Notice, and he will then be assessed on such Return under the said Act XXXII. of 1860.

E. LLOYD, Captain,  
Deputy Commissioner of Revenue.

REVENUE DEPARTMENT; }  
Zillah Kamroop,  
The 25th February 1862. }

**Agricultural and Horticultural Society of India.**

**PRIZE**

FOR ESSAY ON COTTON CULTURE.

To any person who shall produce, on or before the 1st May 1862, an approved Essay on the Culture of Cotton in India from Foreign Seed, the sum of one thousand Rupees, and the Gold Medal of the Manchester Cotton Supply Association.

**RULES FOR COMPETITION.**

1. The Essay must be of a practical character containing the results of the Writer's own observations or experiments, and not merely a compilation from books.

2. The copyright of the Essay, to which a premium shall be awarded, shall become the property of the Society, for publication in their *Journal* or otherwise.

3. The Society are not bound to award a prize unless they consider the Essay deserving of it.

4. In all reports of experiments the expenses shall be as accurately detailed as practicable.

5. The pound avoirdupois and the Company's Rupee are the only weight and currency in which calculations are to be made.

A. H. BLEGHYNDEN,  
Secretary.

CALCUTTA, }  
April 1861. }

In the Supreme Court of Judicature at Fort William in Bengal.

**IN EQUITY.**

Sunker Doss, Golaup Chund, and  
Sreckissen Doss,

versus

Sree Mutty Rabutty Dossee,  
Denobundoo Dutt, Gooroodass  
Chatterjee, when he shall come  
within the jurisdiction of this  
Hon'ble Court, Issen Chunder  
Mitter, Ram Coomar Bonnerjee,  
and Ram Coomar Mitter.

**TO BABOOS**

DENOBUNDOO DUTT,  
ISSEN CHUNDER MITTER,  
and  
RAM COOMAR BONNERJEE,

Three of the Defendants abovenamed.

GENTLEMEN,—Take notice that on Monday, the seventh day of April next, at the hour of eleven o'clock in the forenoon, or so soon thereafter as Counsel can be heard, an application will be made on behalf of the Complainants abovenamed to this Hon'ble Court for an order that the Bill of Complaint filed in this cause be taken *pro confesso* against you, the Defendants, Denobundoo Dutt, Issen Chunder Mitter, and Ram Coomar Bonnerjee, respectively, for want of your respective answers in the above cause. Dated this 7th day of March 1862.

Your's obediently,  
G. B. GOODALL,  
Complainants' Solicitor.

PURSUANT to an Order of this Hon'ble Court made in a certain Cause wherein Phillip Thompson is Plaintiff, and Charles Swinton Hogg, Esquire, Administrator-General of Bengal, and Administrator of the Estate of John Littlefield, late of Agra, in the North-West Provinces of British India, Hotel-keeper, deceased, bearing date the twelfth day of February, one thousand eight hundred and sixty-two, the Creditors of the said John Littlefield, who died on or about the twenty-second day of June, one thousand eight hundred and sixty, are forthwith required to come in and prove their debts before Joseph Goodeve, Esquire, the Master of the said Court, or, in default thereof, they will be excluded the benefit of the said Order.

JOSEPH GOODEVE,  
Master.

CALCUTTA;  
Supreme Court, Master's Office,  
The 4th March 1862.  
ABBOTT AND CARRUTHERS,  
Plaintiff's Solicitors.

Statement of the Affairs of the Bank of Bengal for the Week ending 5th March 1862.

LIABILITIES.		ASSETS.	
Proprietors' Capital Paid up	1,07,00,000	Loans on Govt. Securities at Head	1,57,95,000
Reserve Fund	2,10,873	Office and Branches	3,13,800
General Treasury Balance	4,55,66,455	Accounts of Credit on do.	31,21,854
Other Deposits at Head Office and Branches	1,19,37,410	Mercantile Bills Discounted do.	1,92,488
Drafts payable at do.	11,487	Dead Stock	9,312
Bank Post Bills	2,49,911	Stamps	2,54,055
Bank Notes Outstanding	1,18,62,455	Bankers' Balances	1,04,880
Sundries	1,40,865	Sundries	3,85,56,455
		Treasury Reserve in Coin Rs.	2,99,91,700
		Amount invested in Govt. Securities and claims against Govt.	85,64,754
		Banks' Reserve in Notes and Silver at Head Office Rs.	2,07,84,787
		Ditto Ditto at Branches Rs.	15,44,934
			2,23,29,721
			8,06,77,508
			6 9

By Order of the Directors,  
GEO. DICKSON,  
Secretary and Treasurer.

D. WOODS,  
Accountant.

Court for the Relief of Insolvent Debtors at Calcutta

In the matter of John Paul Martinelli, of Bow Bazar, in Calcutta, Accountant in the Office of the Superintendent of the Government Dock Yard, an Insolvent. On Tuesday, the 26th. day of February last, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 3rd day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in Person.

In the matter of John Paul Martinelli, of Bow Bazar, in Calcutta, Accountant in the Office of the Superintendent of the Government Dock Yard, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 25th day of February last, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in Person.

Chief Clerk's Office, the 4th March 1862.

In the matter of Ramchund Day, lately carrying on business as a Furniture Dealer and Commission Agent at New China Bazar, in Calcutta, an Insolvent. Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Friday, the 14th day of March instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Pearson, Attorney.

In the matter of Mary Hall Scott, of Joratullao Street, in Calcutta, lately carrying on business as Printer under the name, style, and firm of Messrs. Scott and Co., an Insolvent. Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Friday, the 14th day of March instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Carrapiet, Attorney.

In the matter of Mary Hall Scott, of Joratullao Street, in Calcutta, lately carrying on business as Printer under the name, style, and firm of Messrs. Scott & Co., an Insolvent. On Friday, the 7th day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 3rd day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Carrapiet, Attorney.